

"Thus" [alluding to an inquiry during the Duke of Portland's administration] "a new and extraordinary power was given to inquire into and correct obvious and trifling abuses, while those of a more covert, a more dangerous, and a more extensive nature, were to be left to the ordinary controul of the establishment. For my part, I can see no reason for passing over even the most trifling abuses, except laziness or pride, and these are obstacles which I hope will never stand between me and my duty. Nor can I conceive how, in the present situation of this country, any person or persons, to whom the care of its interests are entrusted, can justify to themselves to omit any exertion, that may tend, even in the most minute particular, to promote that economy, on which the recovery of the state from its present depressed situation so much depends."—MR. PITT'S Speech in the House of Commons, upon the bill for establishing a board of commissioners to inquire into the abuses, &c. &c. of the different offices.—*Debate's Debates*, 8th March, 1785.

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[The following contains the whole of the TENTH REPORT, as far as that report relates to LORD MELVILLE and MR. TROTTER: the other parts of it are mere illustrations of this part, and are not material.

—The whole of Lord Melville's evidence is inserted. That part of MR. TROTTER'S evidence that is the most material is inserted; and, I have also thought it right not to omit the written paper, which MR. TROTTER delivered to the commissioners, and which may be regarded as his defence.—I think it right to observe, that, whoever wishes to form a correct and impartial judgment upon this important subject, should read the whole of what is here printed. Every part of it is material. The preliminary matter is essentially necessary to a clear and right understanding of what follows. The act of the 25th of the King cap. 31, is the ground work of the whole. The provisions of that act, as well as the resolution and report that preceded it, should never be lost sight of. And, the reader should remember the times, and the language in fashion (see the motto), when the act was passed.—A just and impartial decision is our object; and, again I beg leave to recommend, an attentive perusal of every sentence.]

## TENTH REPORT

OF THE

COMMISSIONERS OF NAVAL INQUIRY.

To the Honourable the COMMONS of the United Kingdom of Great Britain and Ireland, in Parliament assembled: the Tenth Report of the Commissioners appointed by an act of the 43d year of his Majesty's reign, entitled, "An act for appointing commissioners to inquire and examine into any irregularities, frauds, or abuses, which are or have been practised by persons employed in the several naval departments therein mentioned, and in the business of prize agency, and to report such observations as shall occur to them for preventing such irregularities, frauds, and abuses, and for

"the better conducting and managing the business of the said departments, and of prize agency, in future."

[Such is the general title of the report, which then begins by stating, the object about to be reported on is, "THE OFFICE OF TREASURER OF HIS MAJESTY'S NAVY," as to which office, the commissioners having issued their precepts to the Treasurer of the Navy for an account of the state and disposition of the public money, with which he stood charged on the 31st of December in each year, from 1786 to 1802 inclusively; that they might judge of the propriety of the balances of public money left in his hands, and see whether the balances unappropriated to public services at those periods, were in the Bank of England, as required by the 25th of his present Majesty, cap. 31; having done this, they found very great deficiencies. But we will now take their own words]

The returns made to our precepts commenced with the year 1784, and we discovered by them, that the sums standing in the name of the treasurer of the navy at the Bank were, for the most part, considerably less than his unappropriated balances, as will appear by the following statement; viz. [Here follows the statement; but, to avoid repetition the reader is referred to p. 481, where he will find the sums stated in the first question put to Lord Melville.]

The discovery of these deficiencies led us to examine the regulations which had from time to time been established for the better management of the office of treasurer of the navy, and the circumstances from which they arose: we shall give a brief account of the circumstances and regulations, as well as a general outline of the mode of carrying on the business of the navy pay office, and then state the conduct of the different treasurers under such regulations.—The attention of the commissioners for taking and stating the public accounts of the kingdom was particularly directed to this department.—Several wise measures were proposed by



these commissioners to remedy the inconveniences, and prevent the losses to which the public was subject from the then mode of conducting the business of the navy pay office; and most of the subsequent regulations were grounded upon them.—On the 18th of June, 1782. the House of Commons, in a committee, took into consideration the reports made by the said commissioners; and, among other resolutions, came to the following:—“That it is the opinion of this committee, that from henceforward the paymaster general of his Majesty’s land forces, and the *treasurer of the navy* for the time being, shall not apply any sum or sums of money imprested to them, or either of them, to any purpose or advantage or interest to themselves, either directly or indirectly.”\*—On the next day this resolution was agreed to by the House.—In furtherance of the intention of the House of Commons, we find that his Majesty, on the 26th of the same month, directed, by warrant, that the salary of the treasurer of the navy, being at that time £2,000 a year, reduced by taxes and other charges to £1,850, should be increased, by an additional allowance to £2,150; that his annual income in future might amount to the sum of £4,000 in full satisfaction of all wages and fees, and other profits and emoluments, theretofore enjoyed by former treasurers.—The same commissioners, in their eighth report, of the 20th of Dec. 1782, respecting the then mode of passing the accounts of the treasurer of the navy in the office of the auditors of the imprest; state that their examination on that subject has enabled them to form an opinion upon another point of moment to the public, which opinion we shall give in their own words;—“The legislature have, in the last session of parliament, introduced into the office of the paymaster general of the forces a regulation, which, as it seems to us, may be applied as beneficially to the office of the treasurer of the navy. The custody of cash applicable to the navy services may be transferred from the treasurer to the Bank of England, and the account only of the receipts and payments be kept in his office; all the sums now received by him may be received by the Bank; sums from the Exchequer may be imprested to the Bank; sums directed by the letters of the different boards to be paid to him, may be directed to be paid into the Bank; all bills assigned upon him for payment may be

paid, and all extra payments may be made by his drafts upon the Bank; the payment of the seamen, the artificers and labourers in the yards, and the persons in the hospital ships, and on the half-pay lists, must be carried on in the same manner it is now: these men cannot be paid by drafts; they must have cash, and with that cash the pay clerks must be entrusted as they are at present; and the treasurer must continue to be responsible for them, as for officers of his appointment, and under his controul; but this will be no objection to the regulation. *The money may be all issued to the pay clerks by the drafts of the treasurer upon the Bank, according to the requisitions of the navy board, in like manner as many of these sums are issued at this day; and, upon the death or resignation of a treasurer, the balances of his cash in the Bank, and in the hands of his pay clerks may be struck immediately, and carried over to the account of his successor. In this situation, the treasurer, neither receiving nor paying public money himself, can be neither debtor to, nor creditor of the public, except as far as he may be responsible for his clerks. On passing his accounts, the bill indorsed, or requisition of the navy board, is both his authority and voucher for his draft; the draft indorsed is the voucher for the Bank to prove their payment. If these accounts agree (and they ought frequently to be compared together) it is highly probable that they are both right.”\*—We are not aware of any measures taken by parliament on this report until the year 1785, when an act was passed (25 Geo. III. cap. 31.) intituled “An Act for better regulating the Office of the Treasurer of His Majesty’s Navy,” which directed,—That from and after the 1st of July, 1785, all monies for the service of the navy should be issued from the Exchequer to the governor and company of the Bank of England, in like manner as they had been theretofore issued to the treasurer of the navy: that all such monies so issued, should be placed on an account or accounts to be raised in the books of the Bank of England, to be entitled “The Account of the Treasurer of his Majesty’s Navy,” inserting the name of such treasurer for the time being for the pay branch, cashiers branch, and the victualling branch;*

\* This resolution should be particularly attended to.—*Note of the Editor.*

\* Particular attention should be paid to this; because the act of 25 G. III. cap. 31. was founded on it, and other reports of these commissioners, as appears by the preamble of the said act.—*Note of the Editor.*



and that no money for the service of the navy should be issued from his Majesty's Exchequer to the treasurer of the navy, or should be placed or directed to be placed in his hands or possession.—That no monies should be paid out of the Bank but for navy services, and in pursuance of drafts to be drawn by the treasurer, or persons in his office duly authorised by him, in which drafts should be specified the heads of service to which the sums therein mentioned were to be applied.—That on the death, resignation, or removal of a treasurer, the balance of cash for which he should at that time have credit in his accounts with the Bank of England, and also the balances of cash in the hands of the pay clerks at the several out-ports, should vest in his successor, and be transferred and placed to the account or accounts of such successor.—That the treasurer of the navy should cause to be made up to the 31st of December in each year, an annual account of the navy and victualling services, to be transmitted to the auditor or auditors of the imprest, after being examined in the offices of the commissioners of the navy, of the victualling, and of the sick and hurt, and signed by the commissioners of the navy.

[The commissioners, after some further introduction, in which they make a statement relative to the Treasurerships of Mr. BARRÉ, LORD BAYNING, and Mr. DUNDAS, when he was treasurer the first time, come to the circumstances of the Second Treasurership of Mr. Dundas, now Lord Melville, which they divide into Two PARTS, the *First Part* embracing the period previous to the passing of the above-mentioned act, in 1785, and the *Second Part*, embracing the period from the passing of that act to the year 1800, when Mr. Dundas finally quitted the Treasurership.]

#### FIRST PART OF THE SECOND TREASURERSHIP OF LORD MELVILLE.

Lord Melville was re-appointed on the 5th of January, 1784, and continued in office until the 1st of June, 1800.—In speaking of this treasurership, it will be necessary to divide it into two parts, as, from the 1st of January, 1786, the business was conducted under the provisions of the 25th of his present Majesty, cap. 31, which instituted a new mode of account for the office of treasurer.—The old mode of account of course ceased on the 31st of December, 1785, at which time Lord Melville stood charged with two hundred and seventy-five thousand and eight hundred and twenty pounds fifteen shillings and eleven pence, out of which sum, and others

advanced to him, he has continued to make payments as an ex-treasurer.—The late Mr. Andrew Douglas having also acted as paymaster to Lord Melville during this part of his second treasurership, we questioned Lord Melville, whether he had derived any profit or advantage from the use or employment of the money issued for carrying on the current service of the navy, between the 1st of February, 1784, and the 31st of December, 1785, which question his lordship objected to, answering under the provisions of the fifth clause of the act by which we are constituted, and upon the ground before stated alluded to in his letter.—

#### SECOND PART OF THE SECOND TREASURERSHIP OF LORD MELVILLE.

The act of the 25th of his present Majesty, cap. 31, for better regulating the office of the treasurer of his Majesty's navy, directed, that the several provisions therein contained should take place on the 1st of July, 1785, but they were not carried into effect till the 1st of January, 1786; we understand the delay was occasioned by the necessity of making some previous official arrangements.—In that month, Alexander Trotter, Esq. who had lately been a clerk in the navy pay office, was appointed paymaster by Lord Melville, and he states that he acted as deputy to the treasurer in all the duties attached to the situation, except the appointment of officers and clerks. As the directions of the Act are positive, that the issues of money for Navy Services shall be made to the Bank, and that the money shall not be drawn from thence but for Navy Services, it appeared to us, that if the directions of the Act had been observed, the circumstance which we have before noticed, that the sums standing in the name of the Treasurer at the Bank were less than his unappropriated balances, could not have existed. We therefore deemed it our duty to inquire minutely into the cause of such deficiencies, and with this view, we first examined Mr. Trotter, and afterwards Lord Melville. Mr. Trotter, when first called upon to account for these deficiencies, said he could not precisely explain the cause of them; but afterwards acknowledged, that he had been in the practice of drawing money from the Bank in large sums, and lodging it in the hands of private bankers, previously to its being issued to the Sub Accountants for the public service. This practice, he states, was introduced about the year 1786, with the knowledge and approbation of the Treasurer. Lord Melville admits that he did permit Mr. Trotter to lodge the pub-



lic money in his private banker's hands, but not, as it would seem, to the extent understood by Mr. Trotter. Mr. Trotter, on being questioned whether he had derived any profit or advantage from the money withdrawn by him from the Bank, refused to answer under the provisions of the fifth clause of the Act by which we are constituted; and he availed himself of this clause in every question which bore any relation to the use or employment of the public money, either by himself or Lord Melville; urging in the latter case, that as he had drawn all the money from the Bank in the first instance, *he conceived himself implicated in its subsequent appropriation.* Mr. Trotter gave us to understand, that money applicable to Navy Services, which had been advanced by him to Lord Melville, was employed by his Lordship in the public Services of the State; and that he was led to this conclusion *in consequence of a considerable sum, so advanced, having been returned to him by Mr. Long, one of the Secretaries of the Treasury.*—

Upon this statement we issued our precept to Lord Melville for an account of monies received by him, or any person on his account, or by his order, from the paymaster of the navy, between the 1st of July, 1785, and the 31st of December, 1800, stating when such monies were received, and also the times when, and the persons by whom the same were returned to the Bank or the paymaster. —In answer to that precept, we received from his lordship the following letter:—

“Wimbledon, 30<sup>th</sup> June, 1804.—GENTLEMEN, I have received your requisition, of date the 26<sup>th</sup> instant. It is impossible for me to furnish you with the account you ask.—It is more than four years since I left the office of treasurer of the navy, and at the period of doing so, having accounted for every sum impressed into my hands, I transferred the whole existing balance to the account of my successor. From that time I never considered any one paper or voucher that remained in my hands as of the smallest use to myself or any other person, and consequently, being often in the practice since I retired to Scotland, of employing some time in assorting my papers, and *destroying those that were useless*, I am satisfied there does not exist any one material by which I could make up such an account as you specify. But independently of that circumstance, I think it right to remind you, that during a great part of the time I was treasurer of the navy, I held other very confidential situations in government, and was intimately connected with others. So

*situated, I did not decline giving occasional accommodation from the funds in the treasurer's hands to other services not connected with my official situation as treasurer of the navy.* If I had materials to make up such an account as you require, I could not do it without *disclosing delicate and confidential transactions of government*, which my duty to the public have restrained me from revealing. MELVILLE.”

Desirous of being furnished with an account of the sums issued to the Bank for the service of the Navy, which had been drawn from thence, and appropriated to any other public service, and judging that some note or record of such transactions ought to have been preserved in the Navy Pay Office, we issued our precept to the present Treasurer for an account of the sums of money which had been advanced or lent by the Treasurers of the Navy, or by their directions, to any public department, or applied by them to services not connected with their official situation as Treasurers of the Navy, between the 1st of January, 1786, and the 31st of December, 1803. In answer to which, he informed us, that there were no documents in the Office which enabled him to return any such account. We did not apply to the Navy Board for information respecting the sums which had been so appropriated, as those transactions are stated to have taken place without the knowledge of the Board.—Lord Melville, in his examination, objected to answering any question on this subject, relying on the fifth clause of the Act by which we are constituted, and also upon the circumstances alluded to in his letter before-recited. He also declined, and upon the same grounds, to inform us whether he had derived any profit or advantage from the use or employment of money issued for carrying on the current Service of the Navy, between the 1st of January, 1786, and the 31st of May, 1800; that is, from the time of the operation of the Act for lodging the money in the Bank, to the time of his quitting office.—However the apprehension of disclosing *delicate and confidential transactions of Government* might operate with Lord Melville in withholding information respecting advances to other departments, we do not perceive how that apprehension can at all account for his refusing to state, whether he derived any profit or advantage from the use or employment of money issued for the Service of the Navy. If his Lordship had received into his hands such monies only as were advanced by him to other departments, and had replaced them as soon as they were repaid, he could



not have derived any profit or advantage from such transactions, however repugnant they might be to the provisions of the Legislature for the safe custody of the public money. Although we were not able to ascertain what monies were paid over or advanced to Lord Melville, yet, independent of such advances, Mr. Trotter admits in the latter part of his examination, that, in following his Lordship's instructions, or acting in his affairs *as his private Agent*, he had occasionally laid out for his use or benefit from *ten to twenty thousand pounds, without considering whether he was previously in advance to his Lordship, or whether such advances were made from his public or private balances.*—Mr. Trotter not only drew money from the Bank in large sums, which he deposited with his private bankers, Messrs. Tho. Coutts and Co. but he also prevailed with his Sub-Accountants to deposit the greater part of their balances with that house.—One of them indeed, the Cashier of the Victualling acquiesced with reluctance, having always before that time kept his balance at the Bank, and wishing still to keep it there; he stated to us, that it was by direction of Mr. Trotter he opened an account with Messrs. Thomas Coutts and Co. where he took credit for the sums advanced to him by Mr. Trotter's drafts on that House; but that he drew out those sums as the public service required, and kept the greater part of his balance at the Bank, where he deposited such sums as were advanced to him by drafts on the Bank.—Mr. Trotter states, that between the years 1791 and 1799, the greater part of the monies drawn by him from the Bank, passed through the hands of Messrs. Thomas Coutts and Co.; that the monies so drawn were sometimes placed to his credit in his accounts with them, and at others were carried immediately to the credit of the respective sub-accountants; and that the consent of the treasurer to this measure was signified to him in a conversation, in which he represented the facility that would be afforded to the public business, and the additional security to the treasurer, by the drafts being left with the bankers, instead of their being sent to the Bank, and the money brought from thence, at his risk, by the messengers of the office.—Lord Melville states, that he certainly did permit Mr. Trotter to lodge any money drawn from the Bank for public purposes in his private banker's hands, during the period that it was not demanded for the purposes for which it was drawn; but it is to be inferred from his evidence, that he

intended Mr. Trotter to draw upon the Bank for the amount only of the assignments made on him by the different boards (an account of which is furnished to him daily), and that the balance of such sum, till demanded, should alone be lodged by Mr. Trotter in the hands of his private bankers. The reason given by his lordship for this permission is, the opinion that it would add more facility to the conduct of the business of the office in the multitude of small payments to be made, than if the money were to be deposited, according to the constitution of the office, in an iron chest; and that the various parties receiving small payments would be less liable to be imposed upon than if they were each to receive drafts for such small sums upon the Bank, at such a distance from the office after its removal to Somerset-place.

—Although the larger demands upon the treasurer are paid by draft, a necessity for making the small payments in money has always existed, and the money necessary for this purpose is of course drawn from the Bank. The sums so drawn, if expediency only had been studied, should have been placed in the charge of the different sub-accountants, by whom such demands are paid, and not kept in the hands of the paymaster, who is not a disburser of public money, except that issued for the payment of Exchequer fees.—With respect to the risk of bringing the money from the Bank, and of the loss or embezzlement of the drafts by the messengers of the pay office, we do not find that the apprehensions entertained on this subject arose from the experience of former losses; for none are known to have happened.—The opinion which we had formed of the insufficiency of the motives assigned for the departure from the act of parliament, is confirmed by the inquiries instituted, and the measures taken in consequence thereof by the succeeding treasurers.—Lord Harrowby, the immediate successor of Lord Melville, disapproved of the practice, as being inconsistent with the spirit of the act; and as he had just quitted the office of paymaster of the army, where similar regulations had been established and carried into effect without any complaint of inconvenience, he was desirous of putting the office of treasurer of the navy upon the same footing; but previously to his directing an alteration he deemed it necessary to inquire minutely into the validity of the reasons urged against the change. His lordship had nearly completed the necessary inquiries, to satisfy his mind that the difficulties and inconveniences which might arise in the detail of the business from this change, were not sufficient to



alter the opinion he had formed, when he was prevented by a severe illness from attending further to the business of the office.—The Right Honourable Charles Bathurst, who succeeded Lord Harrowby, put a final stop to the practice of drawing the money out of the Bank, and lodging it in the hands of a private banker, in the summer of 1802, from a conviction that such practice was inconsistent with the spirit of the act for the regulation of the office of the treasurer of the navy, and that the conveniencies which were suggested to result from it in facilitating the transaction of business, were not of weight sufficient to justify the continuance of such an irregularity. The sub-accountants were likewise directed to lodge their balances in the Bank.—Mr. Bathurst states, that no representations were made to him of inconveniencies resulting from this change of system; and Mr. Trotter himself allows, that no material inconvenience did arise. Mr. Trotter, a few days before he quitted office, proposed to the Rt. Hon. George Tierney, the then treasurer, that instead of drafts being given to the sub-accountants on the Bank, payable to them or bearer, the paymaster should, from time to time, direct such sums as might be necessary to be transferred from the treasurer's account at the Bank to the accounts of the sub-accountants. This proposal, which, if adhered to, would be an effectual bar to his successors receiving money into their own hands by their drafts on the Bank, was adopted by Mr. Tierney; and we learn from Mr. Latham, who acted as his paymaster, that no inconvenience was experienced from this mode of transfer, nor was he aware of any facility or advantage from the intervention of a private banker.—As it is the strongest refutation of the reasoning urged for a departure from the regulations established by the act of parliament, that these regulations have been since carried into execution without inconvenience, we shall not dwell longer on this subject; but we feel it incumbent on us to declare our opinion, that the circumstance which actually led to the withdrawing of the money in large sums from the Bank, previously to its being issued to the sub-accountants for the public service, was the opportunity thereby afforded to the application of it to purposes of private use and advantage.—As an additional security against the public money being drawn from the Bank for any but public purposes, it is directed by the act of parliament, that in each draft shall be specified the head of

service for which it is drawn, and that without this specification the draft shall not be deemed a voucher to the Bank for the payment; and it has been stated to us, that this form has been strictly adhered to, and that no money has been drawn from the Bank without specifying a particular head of service.—Such drafts might be in all cases sufficient authority to the Bank; but when used by the paymaster to draw money into his own possession, and for other purposes than the services specified, it has been a palpable evasion of the act.—As we could not obtain information from Mr. Trotter as to the manner in which the public money had been disposed of, between the time of its being drawn from the Bank and the time of its being applied to the public service, we called upon Mr. Thomas Wilson, the chief clerk in the bill and remittance department of the navy pay-office, a branch lately established, but who has been generally employed as an assistant to the paymaster, and by whom one of the accounts rendered to us of the disposition of the treasurer's balances were signed.—The evidence given by Mr. Wilson is of an extraordinary nature; he avowed having derived an advantage from the use or employment of money issued for the payment of Exchequer fees, the charge of which was transferred to him by Mr. Trotter in the year 1800; but he objected to answering every question put to him as to the disposition of the public balances, or the advantage derived by the paymaster therefrom, or even to giving any explanation of the official account of the treasurer's balances, although signed by himself; and pleaded his being protected by the fifth clause of the act by which this commission is constituted, although he declared that he had not derived any profit, advantage, or benefit whatever from or in consequence of the public money having been applied to private use by any person or persons.—Such conduct in a person in office appeared to us by no means creditable; and, if it were generally adopted, it might be the means of rendering ineffectual all such commissions of inquiry as that under which we act.—Having no other means of obtaining information as to the manner in which the public money had been applied to private use, and the extent to which it had been carried, but by resorting to Messrs. Thomas Coutts and Co. we examined Edmund Antrobus, Esq. the principal acting partner in that house. From him we learned that Mr. Trotter, during the time he was paymaster, had five accounts with this





house, of the following descriptions; viz. [Here the titles of the accounts are described.]—Mr. Antrobus shewed great disinclination to giving us any information with respect to Mr. Trotter's account without his consent; alledging, that the money received by Messrs. Thomas Coutts and Co. at the Bank, on Mr. Trotter's drafts, had been carried to accounts in his name as an individual, and not in his public capacity of paymaster of the navy; but after Mr. Antrobus had taken the opinion of the counsel as to the authority vested in this board, to require him to disclose the transactions of Mr. Trotter with his house, as far as the public money was concerned, he submitted to answer the questions that were put to him on those points.——By the evidence of Mr. Antrobus it appears, that public money received by Messrs. Thomas Coutts and Co. from the Bank, on Mr. Trotter's drafts, had been invested in Exchequer and Navy Bills, lent upon the security of stock, and employed by Mr. Trotter in discounting private bills; and that considerable purchases of Bank and East India stock were made by Messrs. Thomas Coutts and Co. on account of Mr. Trotter. We therefore issued our precept to Messrs. Thomas Coutts and Co. for the accounts of Mr. Alexander Trotter, containing any entries of sums received by his drafts on the Bank, giving them an option either to produce their books, or to furnish us with copies of the accounts.—They preferred the former mode, and accordingly laid before us the books containing,—Mr. Trotter's account; as paymaster of the navy, from its commencement to the time of its being closed; the account, in his own name, from the 24th of June, 1791, to the 17th of July, 1802; and, his separate account, from the 27th of February, 1789 to the 27th of May, 1790;—of which accounts we caused copies to be taken. They withheld the parts of the two last accounts prior and subsequent to the periods mentioned, and his private account as not containing any entries of sums received by Mr. Trotter's drafts on the Bank. This reason for keeping back thus much of the accounts was verified by Mr. William Chapman, their clerk, who examined the accounts for that purpose, and produced to us a list of the drafts given by Mr. Trotter on the Bank, which had been carried to his credit in the accounts, distinguished as his own account, and his separate account.—The money received by Messrs. Thomas Coutts and Co. by the drafts of Mr. Trotter on the Bank, appears to have been money issued for navy ser-

vices, because Mr. Trotter had no private account there, and drew upon the Bank solely as the agent or attorney of the treasurer of the navy.—If official convenience only had been the object in opening accounts with Messrs. Thomas Coutts and Co. it might have been expected that the public money placed there would have been separated from all private concerns, and kept under clear and distinct heads. Instead of this obvious caution, we do not find that even any open declaration was made to the House of the nature of the property entrusted to them; and the whole of the public money received on account of Mr. Trotter by his drafts on the Bank, was placed to his private accounts; and so mixed with other monies, that the one could not be distinguished from the other; nor could it be discovered, upon the face of the accounts, from whom several of the sums were received, or to whom paid; and Mr. Trotter himself could not ascertain whether certain advances of money made by him to Lord Melville, were from his public or private balances. The manner of keeping Mr. Trotter's accounts is also assigned by Lord Melville as a reason for his not being able to answer some questions which were put to him, relative to the employment of the public money.—It was not in our power, without the assistance of Mr. Trotter, to distinguish whether many of the items in the accounts related to public or private money; and Mr. Trotter, when called upon, refused to give us that assistance. We have therefore entered in the appendix copies of the accounts, entitled his own account, and his separate account; and an abstract of his account, entitled, his paymaster's account. We have obliterated the names to all entries in the two former accounts under one hundred pounds, to prevent the unnecessary exposure of private concerns. If this has not been done to the full extent we could have wished, it must be considered, that blending in one account official and private money transactions in the manner before described, has rendered the bringing of them together into public view unavoidable. The inspection of these accounts will afford much fuller information of the manner in which the public money has been applied than any description which it is in our power to give.—We have distinguished in the accounts the sums that were received by Messrs. Thomas Coutts and Co. by Mr. Trotter's drafts on the Bank.—The part of the account rendered to us, entitled Mr. Trotter's separate account, contains only a few entries of money received



by his drafts on the Bank; but the money so received appears distinctly on the face of the account to have been applied to private purposes.

Although the only direct proof which we have been able to obtain of public money having been carried to the credit of Mr. Trotter's account with Messrs. Thomas Coutts and Co. is, by their having received money upon his drafts on the Bank; yet on an inspection of the accounts it will be seen, that sums of such magnitude not received by Mr. Trotter's drafts on the Bank, have been brought to his credit, as to afford strong presumption that they were part of the public money—deposits of money, not received by drafts on the Bank, to the amount of one hundred thousand pounds and upwards on the same day, and in the course of a few days will be met with frequently. In one instance, namely on the 11th of April, 1795, the sum of one million, not received by draft on the Bank, is placed to his credit.

As a further proof of other public money, besides that received directly from the Bank, being included in the account called his own account, we subjoin a comparative statement of the sums received directly from the Bank, and the sums paid from that account to the different sub accountants of the navy pay office, and for services which we conclude to be of a public nature.

Amount of sums received by Messrs. Thomas Coutts and Co. by the drafts of Mr. Trotter on the Bank, and carried to the credit of his own account  
£,295,420l. 10s. 5d.

Amount of sums paid the account of Mr. Trotter with Messrs. Thomas Coutts and Co. entitled His own Account, to the different Sub-Accountants of the Navy Pay Office  
11,756,804l. 6s. 6d.

Amount of the sums paid from the same account, for services supposed to be of a public nature, viz. "To Act of Parliament Account," (by which is meant the first part of Lord Melville's Second Treasurership), and "To Act of Parliament New Account" being the Second part of that Treasurership  
3,321,933 6 10

15,078,737 13 4

We conclude that the difference, six million seven hundred and eighty-three thousand three hundred and seventeen pounds two shillings and eleven-pence, was money issued for navy services, drawn from the Bank by Mr. Trotter, and deposited with Messrs. Thomas Coutts and Co. after having passed through his own hands, or the hands of some agent employed by him to receive it by his drafts on the Bank.

As the name of Mr. Mark Sprot appeared frequently in the accounts, as paying into the house of Messrs. Thomas Coutts and Co. on account of Mr. Trotter, and receiving from thence very large sums, we deemed it necessary to examine him as to the nature of his transactions with the Pay-master of the Navy; but after deposing, that, to the best of his recollection, he had not received any money from the Bank by Mr. Trotter's drafts, he refused to answer every other question put to him: alledging that he had taken the advice of Counsel, who were of opinion that he was not bound to answer such questions.—Upon the whole, it appears to us to be a clearly established fact, that during his treasurership, the money issued for Navy Services was used to a great amount for the purposes of private emolument: and this circumstance leads us to observe, that if a Treasurer of the Navy, after an increase of his salary upon the terms contained in the warrant under his Majesty's sign manual, derive profit from the use of money issued for Navy Services, he becomes upon principles of equity a debtor to the public, and is accountable for all such profit. Our duty require us to add, that the withdrawing of the public money from the Bank of England in the manner and for the purposes before related, was, in our judgment, a disobedience to the law as established by the 25th of the present reign, chap. 31.—We cannot dismiss the consideration of this treasurership without adverting to a paper delivered to us by Mr. Trotter, drawn up in justification of his conduct, and purporting to be a statement of the transactions of his Pay-mastership.—Actuated by a desire that all persons who might conceive their character called in question by our proceedings, might have an opportunity of justifying themselves, and explaining their conduct, we have never refused to admit any details given with that view by the persons whom we have examined, notwithstanding such details may have been irrelevant to the questions proposed by us.—Upon this principle we received from Mr. Trotter the paper in question, which is attached to his evidence of the 25th of July, 1804; but it is fit that we should offer



some comments upon it, as well as upon the evidence contained in the Appendix. And this is more especially called for in the case of an examinant, who, *to avoid the danger of criminating himself*, refuses explanations required of him, and afterwards offers a justification on his own terms.—In this paper Mr. Trotter does not deny his having made use of the Public Money withdrawn by him from the Bank; and in his subsequent examination, he intimates that in so doing he had acted under permission, although he says he is not at liberty to state that he has ever been explicitly authorised to do so. Lord Melville, upon being asked whether he gave permission to the Pay-master to withdraw the money from the Bank and lodge it in the hands of a private Banker, with a view to his deriving any advantage or emolument therefrom, answers, “If it is meant to ask me whether I ever gave any direct authority to the Pay-master to use the money in the manner above-mentioned, I should certainly answer no: but I have no hesitation in saying, that I believed and understood he did, and never prohibited him from doing so; and I believe it was so understood by others at different times, when the establishment of the Navy Pay Office was under consideration, when certainly no competent provision was made for the person exercising that trust of great extent and responsibility.”—Whether the salary of the Pay-master was not increased when the general augmentation of the salaries of the cashiers took place in 1786, because he was not in the direct charge or use of the public money other than the money for Exchequer fees, or because he was not, like the cashiers, in the receipt of fees or gratuities of which they were then deprived, is what we cannot pretend to affirm; but we cannot suppose that the public money was then considered as a perquisite of the Pay-master, which would imply, that the recommendations of the commissioners of accounts, the resolution of the House of Commons, and finally, the Act of Parliament, were totally disregarded, and that an emolument so fraught with evil to the public, which had been lately computed with the treasurer for an additional salary of more than 2,000*l.* a year, was, by those entitled to consider of the establishment of the Navy Pay Office, thought proper to devolve on his deputy, the Pay-master.—Mr. Trotter in his paper also states, that he has no doubt, though he cannot prove it, that advantages were enjoyed by his predecessors from the use of the public money; and that, “the

“exceeding smallness of the salary of Pay-master affords a presumption, that such advantages have been considered as forming a part of the remuneration of so anxious and confidential a charge.”—From all the information we have been able to obtain, it does not appear that Mr. Trotter's predecessors did enjoy any such advantage. It is positively stated by Mr. Harbord, Pay-master to Mr. Barré, that he did not; nor did he conceive the use of the public money to form any part of the emolument of his office. And it is stated by Lord Bayning, that he did not know, nor did he believe, that Mr. Douglas, while he acted as his Pay-master, derived any profit or advantage from the use or employment of the public money, except the money issued for the payment of Exchequer fees.—As a further answer to the observation, that the use of the public money was considered as a perquisite of the paymaster, when the augmentation of salaries in the navy pay office took place in August, 1786, we find that Mr. Trotter, in his examination on the 2d, 9th, and 12th of October in that year, before the commissioners appointed to inquire into the fees, gratuities, perquisites, and emoluments received in the several public offices, contained in the appendix to their fourth report, deposes, “That he has at present some advantage from balances remaining in his hands, which were impressed to the present treasurer for the purpose of paying Exchequer fees, and some other contingencies; but the amount of such advantages he cannot possibly ascertain. He is also allowed stationary of all sorts for his own use, but does not recollect any fee, gratuity, or other allowance or perquisite whatever, which he enjoys as paymaster of the navy.”—If Mr. Trotter was in the practice of deriving advantage from the use of money applicable to navy services at the time of making this deposition, which was only two months after the increase of the salaries in the navy pay office, the mention of so considerable a source of emolument could not have been omitted.—The commissioners before whom this deposition was made, certainly did not collect from it, that the use of money applicable to navy services was a perquisite of the paymaster; for in detailing his income, after mentioning his salary, and his allowances of coach-hire, coals, candles, and stationary, they state, “he at present derives some advantage from the balance of money remaining in his hands for the purpose of paying Exchequer fees, and some other contingencies, but has no fee gratuity, or other emolument whatever.”

And they recommend that his salary should be increased from five hundred to eight hundred pounds per annum; to be in lieu of all contingencies or allowances whatsoever; and that he should "not be permitted to derive any advantage whatever from public money remaining in his hands; but that the money issued to pay Exchequer fees, &c. should be paid into the Bank, and drawn from thence for the public service in like manner as all other money for naval services now is."—The salary, proposed by those commissioners, was of course deemed by them a full equivalent for the labour and responsibility of the situation.—When the business of the navy pay office was under the consideration of the select committee of the House of Commons on finance, in 1797, they required an account of the increase or diminution which had taken place since the year 1782, in the amount of salaries and emoluments in the navy pay office. The account furnished is contained in the appendix to their seventeenth report. The increase of the emolument of odd pence received by the clerks is mentioned; but no notice is taken of the advantage derived by the paymaster from the use of the money issued for the service of the navy; although it must have arisen since the year 1782, as the paymaster at that time did not derive any emolument therefrom. Hence it must appear, that the use of the public money was not considered, even in 1797, as an avowed emolument of the paymaster.—Mr. Trotter states in his paper, that in drawing money from the Bank in gross, and retaining it in his own hands, or lodging it with his private banker, he does not consider that he has departed from the letter or spirit of the act for the better regulation of the office of treasurer of the navy: he says, it was directed by that act, that all issues to the treasurer of the navy from the Exchequer should be placed to his credit at the Bank of England, and be drawn from thence by drafts, specifying the heads of service for which it is wanted; and he further states, that these directions have accordingly been invariably followed. We have already shewn in what manner the directions for the heads of service being mentioned in the drafts have been evaded; and in reciting the act, he has not noticed the clause which directs that the monies issued to the Bank on account of the treasurer, shall not be paid out of the Bank, unless for navy services. It surely cannot be advanced, that the money drawn by the paymaster for private use was paid out of the Bank for navy services.—One of the reasons given by the paymaster for keeping

balances in his own hands is, the having of money in readiness to advance to the sub-accountants, when the demands upon them were greater than were foreseen; and in his evidence of the 19th of October, he states, that he has made advances to them in cash and bank notes; but this circumstance is contradicted by the sub-accountants; and it will hardly be contended, that money standing in the name of the treasurer at the Bank is not as much within his power as in the house of a private banker. In order, however, to judge of the necessity of the case, we thought proper to inquire, whether, as it was stated to us by the paymaster, the cashiers received daily advances of money equal to one or two days expenditure. We therefore required an account of their balances on the 31st of December in each year, and of the days in each succeeding year when those balances were exhausted. By the following statement, drawn out from those accounts, it will appear, that previously to 1801, their balances were generally equal to between a week and a fortnight's expenditure. [Here follows the table.]—As we see no reason why the advances should not be made to the sub-accountants from day to day, the balances left in their hands prior to the year 1803, appear to us to have been considerably more than the public service required.—We think it proper, however, to observe, that the cashier of the victualling, since his salary was raised, in 1786, from one hundred and fifty pounds to four hundred pounds per annum, does not appear to have derived any advantage from the use of the public money, nor the present deputy paymaster, nor the cashier of allotments, since their appointment in 1795.—The cashier of the navy, who was appointed in 1792, appears to have been in the practice of vesting certain sums, which he says were small, in navy bills; but he has not done so latterly.—The money wanted for the department of the cashier of the navy is at present drawn from the Bank by one of his clerks. We think the several duties of the sub-accountants should be performed by them in person, and this part of the duty in particular.—Mr. Trotter, in his paper, lays much stress upon the smallness of his salary, in comparison to the responsibility of his situation. The office of paymaster is certainly an important one, and considerable confidence must be reposed in him; but if he regulates his conduct strictly by the provisions of the act of parliament, his actual responsibility is much less than that of the sub-accountants. Since the time that the paymaster transferred the



charge of the Exchequer fee-money to the clerk employed in soliciting the money at the Exchequer, there has not been any necessity for the paymaster's having in his hands any part of the public money; whereas, large sums must necessarily be trusted to the custody of the sub-accountants.—The salary of the paymaster has always been superior to that of the sub-accountants. When the salaries of the latter were augmented on the 21st of May, 1800, from four hundred pounds to six hundred and sixty pounds per annum, that of the paymaster was increased from five hundred pounds to eight hundred pounds.—With respect to the observation contained in Mr. Trotter's paper, namely, that the amount of money issued from the Exchequer did not depend upon him nor upon the treasurer, it is true that in his application to the lords of the treasury for money, he was under the directions of the public boards; but it is certainly in the power of a paymaster, by delaying his applications, or not using due diligence in soliciting the money from the Exchequer, to create a necessity for the different boards to make earlier applications, and consequently to keep greater balances with the treasurer. However this may have been, we know that the disbursements in the navy pay office might have been carried on with smaller balances; in proof of which, we need only notice the sums received from Mr. Trotter and applied by Lord Melville, those in the hands of Mr. Trotter, and those for many years converted by Mr. Jellicoe to his private concerns, of which we shall speak hereafter. The amount of these sums (and at times they must have been very large) need not have been taken from the Exchequer, for it is evident the payments for the navy services were carried on without them.—We have entered in the appendix a general statement of the annual receipts, payments, and balances of the treasurer of the navy, from the year 1786 to 1803, both inclusive; and a general statement of the monthly receipts, payments and balances, for the years 1796 and 1800.—We have likewise inserted an account, furnished by the navy board, of the amount of the treasurer's receipts, the assignments made on him by the different boards, and the amount of the unassigned balance in each year from 1786 to 1800, both inclusive.—Upon comparing the above accounts, we observe, that the amount of the assignments or orders upon the treasurer, as might be expected, does not accord with the amount of the sums paid by him within the year, and consequently, that the balances at the end

of the year by the two accounts, do not agree.—There is also a difference in the amount of the sums stated to be received by the treasurer within the year; but this, we are told, has arisen from the manner in which the treasurer has brought to account sums paid to him by individuals (who have had money impressed to them by the different board) in order to clear their imprests.—Instead of charging himself with the sums so paid to him, he has recharged himself with the whole sum advanced upon imprest, of which he had previously acquitted himself, and has discharged himself of the sum actually disbursed by the party, by which he in fact charges himself with the balance, but it materially augments in his accounts the total of his receipts within the year.—We are of opinion, that all monies should be carried to account in the same manner by the treasurer, and by the persons employed in the public offices to check his accounts, in order that the two accounts may correspond.—[Here follows a statement, drawn up from the above accounts, shewing the amount of the treasurer's unassigned and actual balances on the 31st of December in each year, from 1786 to 1803, and the number of days such balances would have lasted, at the average rate of expenditure of the succeeding years.]—On considering the above statement, it will appear, particularly before the year 1796, that much larger sums were left in the hands of the treasurer than the public service required: on an average, the unassigned balance left in his hands prior to the above period, was equal to thirty-three days expenditure of each succeeding year, and his actual balance, during the same period, would have been equal to forty-five days expenditure.—We see no reason why the money in the treasurer's charge should at any time be more than equal to ten days probable expenditure, exclusive of the money lodged at the our ports to pay the wages of such ships as may unexpectedly arrive in time of war.—The practice of the public boards, and particularly of the navy board, in applying for sums under minute heads of service, and of considering such sums as appropriated to those services, instead of being applicable to the general service of each department, tends very much to increase the treasurer's balance unnecessarily. The impolicy and disadvantage of this practice were seen by the commissioners for taking and stating the public accounts of the kingdom, and it was recommended by them, in their third report, that the practice should be abolished.—No measures have, however, been

adopted in consequence of that recommendation; and the comptroller of the navy states, he does not conceive that much benefit would be derived from carrying it into execution, as the navy board have transferred sums from one head of service to another, whenever it has appeared to them necessary, which have been replaced when money has been received on the head of service to which the advance was made.—The applying of the money issued from the Exchequer to the general purposes of each department, would not only prevent the irregularity in the accounts, and the unnecessary trouble occasioned by the mode of transfer above mentioned; but the advantage to be derived therefrom in lessening the balance which it may be necessary to keep in the hands of the treasurer is so obvious, that we think it expedient that the recommendations of the commissioners of accounts should be carried into execution.—Mr. Trotter, in his justification, asserts, that the public has not sustained any loss from his use of the money issued for the service of the Navy. To this observation we cannot allow any weight; he might have been unsuccessful in his speculations, or the persons with whom the Public Money was lodged might have failed; and in either of these cases the loss would probably have fallen on the Public; or, in case of Mr. Trotter's death, it might have become necessary to unravel his very intricate accounts in a court of law, before the balance in his hands could have been recovered. At any rate, the public money has been unnecessarily put to hazard; and that in defiance of the precautions taken against it by the legislature.—The evil arising from the application of public money by individuals to private use, is strongly exemplified in the case of Mr. Adam Jellicoe, formerly dep. payr. of the navy, which was brought to our notice from the circumstance of Lord Melville's having been acquitted in his accts. of the sum of £14,846. 6s. 6½d. the amount of Mr. Jellicoe's deficiency.—Having found that the public money had been very generally applied to private use by Mr. Trotter the payr., we were induced to call upon Mr. Samuel Jellicoe, to endeavour to ascertain whether Mr. Trotter derived any advantage from suffering so large a balance to remain in the hands of Mr. Adam Jellicoe, his father.—Mr. S. Jellicoe stated, he had no conception that his father paid any consideration to Mr. Trotter, or to any other person, on that acct.; but we learned from him, that his father died possessed of cer-

tain freehold property, which had not been sold and applied in liquidation of his debt to the treasurer of the navy; and that he, Mr. S. Jellicoe, was still indebted to his father's estate in the sum of £1,950 part of a debt of £4,000, which it had been agreed he should pay by instalments of £200 a year.—We therefore felt it incumbent on us to inquire into all the circumstances respecting Mr. Adam Jellicoe's debt, and the ground upon which the treasurer had been acquitted of this deficiency.—Mr. Adam Jellicoe was appointed chief clerk in the office for the payment of seamen's wages, afterwards stiled dep. paymr., on the 30th of Nov. 1776, and continued to hold that office until the 30th of August, 1789.—We have not been able to learn when it was first discovered that Mr. Jellicoe was deficient in his balance; but it appears that on the 10th of July, 1788, Lord Melville informed him by letter, that he observed the balance in his hands remained constantly greater than it used to be formerly; that no circumstance appeared to render it necessary; and if it was not so, his lordship suggested the necessity of reducing it, and expressed a wish for explanation.—Mr. Jellicoe in reply, observed, that he should take the earliest opportunity of paying in all his balance, for which there was no immediate demand; but in case his lordship thought security necessary, he begged to offer sundry bonds and assignments of Mr. Cort's patent, amounting to a larger sum than he could at any time hope to have in his hands unemployed.—Lord Melville in his evidence states, that the first thing which awakened his suspicion was, that Mr. Jellicoe's balance fluctuated between twenty and thirty thousand pounds, and was never reduced below the former sum, which induced his lordship to have a particular conversation with Mr. Jellicoe, in which he confessed, that for a considerable number of years he had been embarrassed by engagements he had entered into with Mr. Henry Cort in an undertaking for rendering cast iron malleable. Upon this discovery, it is stated by his lordship, that Mr. Jellicoe's balance was minutely inquired into, and the amount of his deficiency ascertained; but no record of this inquiry is to be found in the treasurer's office, nor have we been able to trace it.—We cannot but remark the great remissness shewn on this occasion. A discovery is made by the treasurer of a large sum of money having been applied to private use by one of his cashiers, confessedly in embarrassed circumstances; and yet nei-



ther is that person *suspended from his office, nor the security tendered accepted.* A notation is made on Mr. Jellicoe's letter, that these securities were found at his death; it might have been otherwise; they might have been made over to other persons. If these were the same securities, an examination of them at the time might have shewn that they were inadequate to make good the deficiency. Whatever opinion had formerly been entertained of Mr. Jellicoe's fortune or reputation, it ought no longer to have had any weight against the precautions necessary to secure the property of the public. —Mr. Jellicoe continued to perform the duties of his office till the 15th of August 1789; but on the 28th of that month, it was thought right to issue extents of the Crown into the counties of Middlesex and Hampshire, against his person and property. —The solicitor of the Admiralty being out of town, Messrs. Chamberlayne and White, on the application of Mr. Trotter, undertook to conduct the process on behalf of the treasurer against Mr. Jellicoe. The extents were issued on the 29th, and Mr. Jellicoe appears to have *died on the following day.* —Upon the return of the extent, and the inquisition taken by the sheriff of Middlesex, all the property named therein *appears to have been sold, except Mr. Cort's patent, valued at one hundred pounds, and the proceeds carried to an account opened on the 19th of September, 1789, by Mr. Trotter, with Messrs. Thomas Coutts and Co.* —By the inquisition returned by the Sheriff of Hampshire, it appears, Mr. Jellicoe was seized of a freehold warehouse and wharf at Gosport, let at the yearly rent of 100l., and valued at 1000l., a freehold messuage at Portsmouth Common, let at the yearly rent of 12l., and valued at 150l., and also a messuage and farm at Shidfield, let at the yearly rent of 65l., and valued at 1,500l. —No writ of venditioni exponas was issued upon this return; the freehold property is still undisposed of; but the farm being copyhold, and mortgaged, has been taken possession of by the mortgagee. —We have entered in the Appendix an account of Mr. Jellicoe's debts to the Treasurer and Ex-Treasurers of the Navy, at the time of his decease, so far as the same can be ascertained. We could not learn whether he owed any thing to the Right Honourable Welbore Ellis, the certificate books of that treasurership having been surreptitiously taken out of the Navy Pay Office. These debts of Mr. Jellicoe amounted, in the whole, to 39,676l. 10s. 3½d. *viz.*

To the Right Hon. Lord Viscount Melville on his several accounts, as Treasurer and Ex-Treasurer .....	38,742 15 4½
To the Right Hon. Lord Bayning, as Ex-Treasurer .....	529 11 9½
To the late Right Hon. Isaac Barré, as Ex-Treasurer .....	404 3 0½
	<hr/>
	£39,676 10 3½

Upon the death of Mr. Jellicoe, his public papers were taken possession of by Mr. Trotter, together with such of his private papers as were judged necessary to secure the debt due to the public. From these papers, together with Mr. Jellicoe's private ledger, Mr. George Black, an accountant, was employed at the Navy Pay Office to draw out a schedule of Mr. Jellicoe's effects, and the debts due to him, which together, on the 29th of Aug. 1789, the day preceding his death, amounted to 89,657l. 9s. 6½d. Many of the debts are marked by the accountant as bad; and we apprehend the debt from Mr. Henry Cort, not so marked, of 54,853l. 9s. 2½d., is of that description. —We have entered this schedule in the Appendix, with the initials of the names of the parties only, as presenting another view of the employment of the public money. —Among Mr. Jellicoe's papers, at the time of his decease, was found one directed to be opened in case of his sudden death, dated the 11th of November, 1782; in which he states, that it had been his practice to keep in his iron chest, navy bills, &c. equal to the amount of his balance, until his engagements with Mr. Cort about two years preceding: which had employed so much more of his money than he expected, that he was at the date of the paper, to his great concern, very deficient in his balance. —The sum of 13,896l. 8s. 10½d., exclusive of all expenses in recovering the same, was received from Mr. Jellicoe's estate, and applied in liquidation of his debt to Lord Melville, as appears by an account rendered by Mr. Trotter, by which that debt was reduced to the sum of 24,846l. 6s. 6½d. —Lord Melville, in May, 1800, previously to his quitting the office of treasurer, presented to the Lords Commissioners of the Treasury a detailed statement of the circumstances respecting Mr. Jellicoe's debt. —There being no record of this statement in the Navy Pay Office, and Lord Melville and Mr. Trotter not being able to furnish us with a copy of it, we obtained from the Treasury the original, together with a minute of their lordships, made on the 29th of May, 1800, by which it appears, that their

lordships were of opinion, *it was expedient the Treasurer of the Navy should be exonerated from accounting for the said sum of 24,846l. 6s. 6d.; and they directed a warrant to be prepared to be submitted to His Majesty for that purpose: Lord Melville was accordingly acquitted of the same by writ of Privy Seal.*—The statement to the Lords of the Treasury upon which the writ of Privy Seal was grounded, appears to be *incorrect in some material points.* His lordship observes, “Being left in this situation” (that is on the death of Mr. Jellicoe) “he had no alternative, but to save for the public the wreck of the property Mr. Jellicoe died possessed of; and an extent having been issued immediately on his death, *all his effects that were available were turned into money, and paid in diminution of the debt.*”—The freehold warehouse and wharf at Gosport, together with the freehold messuage at Portsmouth Common, returned to the extent issued into Hampshire, were not then, nor, as we have before observed, *are they yet sold*; and we conceive, they could hardly have been forgotten, as Mr. Trotter, on behalf of Lord Melville, received from Mr. Samuel Jellicoe, on the 21st of May, a few days prior to the date of the writ of Privy Seal, the sum of 846l. 8s. 8d., eight years and three quarters rent for the warehouse and wharf due Lady-day 1800, besides 1,750l., being the instalments then due on account of Mr. Samuel Jellicoe's debt to his father, making together, the sum of 2,596l. 8s. 8d.—On reference to the schedule of Mr. Jellicoe's effects, drawn up by Mr. Black the accountant, we also find debts to a considerable amount stated to be good, which have not been recovered. A sum of 35l. 11s. 6d. appeared to be due to him from Messrs. Thomas Coutts and Co. as the balance of an account which he had opened with them, at the desire of Mr. Trotter. This sum has since been received, and 32l. 4s. 6d. part of it, were applied in paying the fees on the writ of Privy Seal. *The remainder is still unaccounted for: this circumstance is mentioned merely to shew how negligently every part of this business has been conducted.*—His lordship further observes, “a statement of the sums in the hands of the chief clerk” (that is, Mr. Jellicoe) “from the time of his” (Lord Melville's) “coming into office, is subjoined, from which it will appear, that even allowing no weight to Mr. Jellicoe's rank, respectability, and supposed fortune, the confidence placed in him, as to extent, *was not beyond what other treasurers had placed in less expensive*

*times; and as from the whole circumstances of the case it must appear, that the most severe measures would not have contributed more to the public good, he trusts, that previous to leaving office, he will be enabled finally to close his account, and to pay over his balance in terms of the act of parliament, after deducting therefrom so much of the balance due from Mr. Jellicoe at the time of his death as now remains unpaid; and that Mr. Dundas and his successors in the office of treasurer of the navy, may be discharged from all further account of such balance: the Crown still reserving the power to take the most effectual measures for recovering under the extent against Mr. Jellicoe's effects or securities the remainder of the balance.”*—The statement referred to by Lord Melville is confined to the sums in the hands of Mr. Jellicoe, during the period of his lordship's treasurership, and therefore can afford no comparison of the extent of the confidence placed in Mr. Jellicoe by his lordship, and the extent of the confidence placed in him by former treasurers; therefore we have not entered this statement in the Appendix; but in order to afford such a comparison, we have entered in the Appendix an account, shewing the sums with which Mr. Jellicoe stood charged at the end of each month, during the several treasurerships of Mr. Barré, Lord Melville, and Lord Bayning; an account, shewing the amount of his charge in each month on account of the treasurer for the time being, from April, 1782, to August, 1789; and also an account of his aggregate charge on account of the treasurer for the time being, and the ex-treasurers for the same period, so far as the same can be made up.—On reference to the account of the sums with which Mr. Jellicoe stood charged on account of the treasurers for the time being, it will be seen that in the year 1782, a time of war, and 1783, when the fleet was paid off, the average of Mr. Jellicoe's monthly charge was only 6,776l. 13s.; whereas in the years 1788 and 1789, a period of peace, the average of his monthly charge was 38,999l. 17s. 7d. We therefore cannot agree with his lordship, that the confidence placed in Mr. Jellicoe was *not beyond what other treasurers had placed in him in less expensive times*; nor can we subscribe to the opinion, that *measures could not have been adopted which would have contributed more to the public good*; as on the 30th of June, 1788, when his lordship's attention was directed, as appears by his letter of the 10th of July,



to the increase of Mr. Jellicoe's balance, his aggregate charge on account of the treasurer and the ex-treasurers, was only 28,752l. 10s. 9d.; whereas at the time of his decease, he stood charged with 37,512l. 18s. 8½d., exclusive of the sum of 2,163l. 11s. 6½d., afterwards paid to persons having demands on Lord Melville's act of parliament new account, for which Mr. Jellicoe had taken credit.—We have before shewn, that all the sums recoverable from Mr. Jellicoe's estate were not received prior to Lord Melville's obtaining the writ of Privy Seal. Since that time no steps have been taken for recovering the remainder of the debt, if the small balance of Mr. Jellicoe's account at Messrs. Coutts's be excepted.—Mr. Trotter observes, "Upon Lord Melville's being acquitted of any responsibility attached to Mr. Jellicoe's deficiency, I no longer considered myself under the necessity of attending to any part of that unfortunate business"—And Mr. White, the solicitor, states, that he has neither been discharged, or has received orders to proceed; that he continued to act in the business until 1792 or 1793, but has taken no steps since that time.—However a public accountant may be exonerated from *personal responsibility*, his duty to the public is not fulfilled whilst any diminution of the loss of which he has been acquitted, can be effected by his exertion. In the present case, for the recovery of part of the debt, namely, the accruing rent and instalments due from Mr. Samuel Jellicoe on account of his debt to his father, it appears that an agent of government is only wanting to receive it.—That the public interest may be no longer neglected, we think that the statement of Mr. Jellicoe's affairs; drawn up by Mr. Black the accountant, with the other papers relating to his property, should be put into the hands of a solicitor, to recover for the public all that can now be had from Mr. Jellicoe's estate. We apprehend much less will be recovered than might have been, *if due diligence had been exerted immediately after Mr. Jellicoe's decease*, not only from the death of the parties, but from the circumstance of Mr. Jellicoe's private ledger having been lost, which Mr. Black states appeared to have been kept with great exactness.—In future, we would recommend, that before any Treasurer of the Navy, or other public accountant, be discharged from accounting for deficiencies in his office, a statement of the loss or deficiency, the circumstances attending it, and means taken to recover the same, be sworn to by such accountant before one

of the Barons of His Majesty's Court of Exchequer; and that such statement, so verified, do accompany any memorial presented to the Lords Commissioners of His Majesty's Treasury, praying relief.—The impolicy of allowing individuals to make use of the public money cannot be too often adverted to, or too forcibly impressed on the minds of those who have the regulation of public offices. It will necessarily follow, that those who enjoy such emolument will get into their hands, and retain as much as possible of the public money; and if the secure profits do not keep pace with their wishes, they will at the risk of the public, vest it in speculations which promise to be more productive; this is strongly exemplified by the case we have just stated. The salaries of all persons entrusted with public money should be fair and liberal; but, previously to their receiving the same, we think they should make oath that they have not derived any advantage, directly or indirectly, from the use or employment of the public money committed to their charge.—Observing in Mr. Trotter's statement, attached to his evidence of the 25th of July, that the sums of 605l. and 533l. remained in his possession, stated to have arisen from official errors, which had been notified to the Navy Board, we enquired into the circumstances of this transaction, that we might ascertain the nature and cause of these errors, and consider of measures for preventing them in future.—In the course of our enquiry we discovered, that this transaction originated in fraud, and not in error; several remittance bills, amounting to the sum of 1,138l. having been twice charged as paid in the accounts of the clerk entrusted with that duty.—[After giving the history of this fraud, the report, as to this head concludes as follows.]—As this offence was committed so many years ago, and we understand that the person to whom this part of the report particularly relates, has since conducted himself with propriety and fidelity, we have omitted in the Appendix all circumstances that might immediately lead to the discovery of his name.

THE TREASURERSHIPS OF THE RIGHT HON. DUDLEY RYDER, (NOW LORD HARROWBY); THE RIGHT HON. C. BATHURST, (LATE BRAGGE); AND THE RIGHT HON. GEORGE TIERNEY.

Lord Harrowby held the office from the 2d of June 1800, to the 20th of Nov. 1801.

—Mr. Bathurst, from the 21st of Nov. 1801, to the 2d of June 1803.—Mr. Tierney, from the 3d of June 1803, to the 28th of May 1804.

We have little further to state respecting these treasurers; as we have already noticed their conduct, so far as relates to preventing the paymaster from drawing the public money from the Bank, and lodging it in the hands of a private banker, for the purpose of elucidating some parts of the detail of Lord Melville's second treasurership.—

It appears, that *none of them derived any profit or emolument from the use of money issued for any services*; and that no part of that money was applied by *any of them*, to the use of any other public department.—Mr. Trotter acted as paymaster to Lord Harrowby and Mr. Bathurst, and, for a short time, to Mr. Tierney; he was succeeded by Mr. Latham, who continued in office till Mr. CANNING became treasurer; when Mr. Trotter was again appointed paymaster. It is stated by Mr. Latham, [paymaster to Mr. Tierney] that he *did not withdraw from the Bank any money issued for the service of the navy, but transferred the same from the account of the treasurer to the accounts of the respective sub-accountants*; and that he *did not derive any profit or advantage from the use or employment of the public money*.—[After recommending sundry regulations for preventing abuses in future, the report concludes with stating the following circumstance.]—We think it necessary to observe, that on the 10th and 17th of July last, we issued our precepts to the Treasurer of His Majesty's Navy (Mr. Canning) for certain accounts, which were necessary to our forming a judgment as to the propriety of the extent of the balances of public money left in the hands of the treasurer; and not having, on the 2d of October, received any communication from the treasurer on the subject of these precepts, we wrote to him, and requested that he would be pleased to give directions for our being furnished with the accounts as soon as possible, and that he would inform us when they might be expected.—In reply, he acquainted us, that the delay in making the returns to our precepts had proceeded from representations made to him of the extreme difficulty and hindrance to the current business of the office, which must attend the making out accounts of so complicated a nature, in forms so wholly unusual and unknown in the practice of the treasurer's department; and that upon these representations, he had thought it his duty to submit the following question to the Attorney and Solicitor General and the counsel to the Admiralty; whether, under the words of the act, he was *compellable to furnish the accounts called for in the unusual forms prescribed*

*by the precepts*, or whether he should not fully satisfy the act by producing to us any or all the accounts of the office in the shape in which they then existed?—He at the same time transmitted to us the opinion of the Attorney and Solicitor General, and the counsel to the Admiralty; which we subjoin.—“We are of opinion, that the Treasurer of the Navy will satisfy the words of the act of the 43d George III. cap. 16. by producing to the Commissioners of Naval Enquiry, the accounts of his office in the shape in which they now exist; and that if the labour and the time it would require to make them out in the manner called for by the Commissioners of Enquiry, are such as to occasion any material obstruction to the business of his department, we think the production of them in their present shape, is all that can be reasonably expected.”

—The accounts we called for by those precepts were afterwards furnished; and we apprehend the current business of the office was not materially impeded by the clerks being employed in preparing them.—We have not met with difficulties of this sort, in any of the other departments to which our enquiries have been directed; but we think it right to notice this instance, that in the appointment of Commissioners of Enquiry in future, the assistance which they may require from the public offices may be defined by the legislature. It is obvious that the business of such offices would be much impeded, and the labour of such Commissioners much increased, if the books and documents were to be sent from the offices (as proposed by Mr. Canning) and kept by the Commissioners till they could make the proper searches, and extract such matters as might be necessary for their purpose. Add to this, that the commissioners would frequently have occasion for the attendance of clerks from the offices to explain the entries, and that, if this mode of proceeding were to be adopted as to books and papers at distant places, such as the out-ports, the inconvenience would be intolerable, and an enquiry on such terms impracticable.

CH. M. POLE.	(L. S.)
EWAN LAW.	(L. S.)
JOHN FORD.	(L. S.)
HENRY NICHOLLS.	(L. S.)
WM. MACKWORTH PRAED.	(L. S.)

Office of Naval Enquiry,  
Great George Street,  
13th February, 1805.



EXAMINATION OF LORD VISCOUNT MELVILLE, TAKEN UPON OATH, THE 5TH OF NOVEMBER, 1804.

2. It appearing, by accounts laid before us, that the sums standing in your name as treasurer of the navy, at the Bank, at the following periods, were less than the sums with which you stood charged, exclusive of the money advanced to your sub-accountants, and that the deficiencies were as follows: viz.—

21st Dec.	31st Dec.
1786 56,000 0 0	1794 28,758 7 9
1787 53,100 0 0	1795 30,316 16 1
1788 48,600 0 0	1796 75,413 5 0
1789 53,800 0 0	1797 58,640 14 10
1791 19,988 9 8	1798 54,140 15 0
1792 26,476 17 8	1799 54,140 15 0
1793 27,025 19 9	

To what cause are such deficiencies to be attributed? *A.* Although I take it for granted the sums are stated by the question accurately, I could not; on memory, state that they are so. I desired Mr. Trotter, so far as I was concerned, to give you every information he could; and it was only in consequence of a conversation with him, immediately after the receipt of your letter to me of date the 26th of June, that I learnt, from the manner he kept his private accounts, it was impossible for him to give me the accurate information I required. The same reasons render it impossible for me to give you an answer to the question you put. I am aware that I am not bound to answer it, under the provision of the act establishing this commission; but I should not have dwelt on that objection if there had been nothing but personal considerations to operate against my doing so, but for the reasons I hinted to you in my letter to you of the 30th of June last. As I am not bound, so I would not feel myself warranted to give the explanations which your question points at.—*Q.* Upon what ground does your lordship decline answering that question? *A.* Upon the ground that I have already stated, under the 5th clause of the act 43d Geo. III, cap. 16. \*—*Q.* Was any part of such sum in your hands? *A.* They certainly came into my hands, but did not remain there.—*Q.* Did Mr. Alexander Trotter, while paymaster of the navy, lay out or apply, or cause to be

laid out or applied, any of the money issued for carrying on the current service of the navy since the 1st January 1786, for your benefit or advantage? *A.* From the manner in which Mr. Trotter kept my accounts it is impossible for me to answer that question; and I object to answer this question upon the ground I have stated in answer to the first question.—*Q.* Did you direct or authorize him to do so? *A.* To the best of my recollection, I never did.—*Q.* Did you, between 1st January 1786 and 31st May 1800, derive any profit or advantage from the use or employment of money issued for carrying on the current service of the navy, under the act 25th George III. cap. 31? *A.* The same reasons which induced me to make the answer I have done to the first question, must induce me to repeat the same answer to this.—*Q.* Does your lordship object to answer this question under the provision of the 5th section of the act 43d Geo. III. cap. 16. *A.* I do; and upon the ground stated in the answer to my first question.—*Q.* During the time you acted as treasurer of the navy, between 1st January 1786, and 31st May 1800, was any of the money applicable to naval services advanced by you, or by your direction, for any other public service than that of the navy? *A.* I decline to answer that question, under the provisions of the 5th section of the act 43d Geo. III. cap. 16.—*Q.* Was any money, issued for carrying on the current service of the navy, applied by your lordship, or by your direction, for any other public service than that of the navy, with the knowledge or consent of the Navy Board? *A.* No; certainly not.—*Q.* Was there any official note or record made of the money issued for carrying on the current service of the navy, having been advanced by your direction for any other public purposes than that of the navy, or of the re-payment of such money? *A.* No, there was certainly no official note.—*Q.* Did you authorize the paymaster, in or about the year 1786, to draw the money applicable to naval services from the Bank, and lodge it in the hands of a private banker? *A.* I cannot precisely fix the time; but I am certain that I did permit Mr. Trotter to lodge any money drawn from the Bank for public purposes in his private banker's hands, during the period it was not demanded to the purposes for which it was drawn.—*Q.* What circumstances induced you to give such permission to the paymaster? *A.* An opinion in which I still adhere; that if the whole moneys necessarily drawn from the Bank in pursuance of orders from the competent boards, were lodged in the hands of a respectable banker, under the control of the paymaster of the navy, that it would add more facility to the conduct of the business of the office, in the multitude of small payments to be made, than if the money were deposited according to the constitution of the office, in an iron chest. I likewise had it in contemplation, that in the receipt of these various small payments, made to such a variety of persons, they would be less liable to be imposed upon by that mode of transacting the business than if they were each to receive drafts for such small sums upon the Bank, at such a distance from the office, after its removal

\* The clause, here alluded to, is expressed in the following words.—“Provided always, and be it further enacted, that no persons shall be compellable to answer any question, or to produce any account book, paper or writing, the answer to which, or the production of which may criminate, or tend to criminate such person, or to expose such person to any pains or penalties.”



to Somerset Place.—*Q.* As the Paymaster of the Navy does not disburse any part of the public money, except for the payment of exchequer fees and other contingencies, does your Lordship think it necessary that the paymaster should have in the iron chest, or at a private banker's, any of the money issued for carrying on the current services of the navy? *A.* I do not think it necessary, but for the reasons I have given, I think it expedient: the whole money drawn from the Bank, and placed in the hands of the sub-accountants, pass through the hands of the Paymaster of the Navy; but though this is my opinion, I know many very competent persons entertain a different opinion.—

—*Q.* Did you give permission to the paymaster to withdraw the money from the Bank, and lodge it in the hands of a private banker, with a view to his deriving any advantage or emolument therefrom? *A.* If it is meant to ask me, whether I ever gave any direct authority to the paymaster to use the money in the manner above-mentioned, I should certainly answer no; but I have no hesitation in saying, that I believed, and understood he did, and never prohibited him from doing so; and I believe it was so understood by others at different times, when the establishment of the Navy Pay Office was under consideration, when certainly no competent provision was made for the person exercising that trust of great extent and responsibility.—

—*Q.* As the money applicable to naval services, was directed to be lodged in the Bank by the act of 25th Geo. III. cap. 31, and not to be drawn from thence without specifying the services for which it is drawn, by what authority did you give permission to the paymaster of the navy to draw the money out of the Bank, and lodge it in the hands of private bankers? *A.* I take it for granted it always was drawn under the heads of service pointed out in the act of parliament; and when I talk of permission, I mean it under the explanation contained in answer to a former question, in which I suppose the money drawn under competent authority.—*Q.* Do you know of any instance of a treasurer of the navy having made good any loss which had arisen from overpayments, or other misapplications of the public money? *A.* No, I do not.—*Q.* Did you derive any profit or advantage from the use or employment of money issued for carrying on the current service of the navy, between 19th August 1782 and 30th April 1783, or between 1st February 1784 and 31st December 1785, during which periods you held the office of treasurer of the navy? *A.* I decline answering this question, under the 5th clause of the act 43d Geo. III. cap. 16, and for the reasons given in my first answer.—*Q.* Did you consider the addition granted by the King's sign manual, upon your appointment to the office of treasurer of the navy, making your salary 4,000*l.* a year, clear of all deductions, to be in full satisfaction for all wages, fees, and other profits and emoluments, previously enjoyed by former treasurers? *A.* Certainly I did, with the exception of coals, candles, and some such small contingencies.—*Q.* When was it first discovered that Mr. Jellicoe was deficient in the balance of public money with which he stood charged, as deputy paymaster of the navy? *A.* I do not recollect the precise period; but the first thing that gave me any suspicion that there was a danger of deficiency, was, by observing in the reports occasionally made to me, that his balance remained stationary, so far at least as never to get below a sum, I think, of between twenty and thirty thousand pounds; this led me to have a particular conversation with him, when he confessed

to me, that for a considerable number of years he had been embarrassed from some advance or engagements he had come under with a Mr. Cort; that from the high opinion I had of him, in consequence of the character of former treasurers of the navy, and my own observation, I had no reason to doubt the fidelity of his representation; and it was my belief, that if he had lived to superintend the business himself, and to bring the profits of the patent Mr. Cort had obtained to their proper bearing, that the loss might have been repaired. Upon this, however, I do not pretend to give any positive opinion, as it appeared after his death that his embarrassment had existed, and a balance become due at least as early as 1782.—*Q.* How many years before the death of Mr. Jellicoe was it that you suspected he was deficient in his balance? *A.* I cannot mention the precise time, but, it was certainly more than one or two years.—*Q.* Was any enquiry made, upon the discovery into the real state of his balance? *A.* Certainly it was minutely enquired into.—*Q.* Does it any where appear what was the exact state of his deficiency at that time? *A.* I cannot state it from memory, but I dare say it does appear.—[Signed by Lord Melville and the five Commissioners.]

EXAMINATION OF ALEXANDER TROTTER, PAYMASTER OF THE NAVY; TAKEN UPON OATH, ON THE DAYS UNDERMENTIONED.

June 11, 1804.

*Q.* Does the paymaster act as deputy to the treasurer of the navy in all duties attached to the situation? *A.* He does, except in the appointment of officers and clerks.—*Q.* By what authority does he so act? *A.* Under a general power of attorney.—*Q.* What is the salary of paymaster? *A.* At present 800*l.* per annum.—*Q.* When was it increased to that sum? *A.* About 3 or 4 years ago, to the best of my remembrance.—*Q.* Does the paymaster of the navy pay or disburse any money on the public account? *A.* No.—*Q.* Has it been usual for him so to do? *A.* Not within my recollection, excepting in the payment of exchequer fees, which I till within these few years was in the habit of disbursing myself.—*Q.* Who was paymaster of the navy when the act of the 25th of the present King, cap. 31, was first carried into execution, which directs, that the money issued by the Exchequer shall be lodged in the Bank, and that the services for which it is drawn out should be specified? *A.* The late Andrew Douglas, Esq.—*Q.* Did he draw the money out of the Bank and lodge it in the hands of private bankers? *A.* I do not know that he did. *Q.* Did he apply the public money in any way to his own private use or advantage? *A.* I do not know that he did.—*Q.* When did the practice of the paymaster's drawing the money out of the Bank, and lodging it in the hands of private bankers, first obtain? *A.* About the year 1787, as well as I can recollect.—*Q.* Previous to that time were the drafts upon the Bank, for money necessary for the several departments, invariably given to the sub-accountants, and the money received by them? *A.* Generally, though not invariably.—*Q.* In the instances where the drafts were not given to sub-accountants, to whom were the drafts given, and by whom was the money received at the Bank?

\* The former and first examination of this person was on the 8th of June, 1804. It related principally to the mode of keeping the several accounts in the offices under the treasurer of the navy; and was not very material.



*A.* To messengers and others employed in transacting that part of the business of the pay office.—*Q.* To whom did the messenger and others employed to receive the money, in the instances where the drafts were not given to the sub-accountants, pay over such money? *A.* To myself, to the best of my recollection.—*Q.* For what purpose was the money so paid over to you? *A.* To keep in my own hands until it should be required to be re-issued.—*Q.* What sums did you usually so keep in your hands? *A.* That I cannot recollect.—*Q.* Did you derive any advantage from the money which you so kept in your own hands? *A.* I object to that question on the same grounds I have done before.—*Q.* When the practice of drawing the money out of the Bank and lodging it in the hands of private bankers first obtained, was it done with the knowledge and approbation of the treasurer of the navy? *A.* It was.—*Q.* In what manner was that approbation conveyed to you? *A.* Verbally, in consequence of a conversation which I had with the treasurer at that time, in which I represented to him that I thought it would better expedite the public service, and add to the security of the treasurer, by leaving the drafts in the bankers hands to be placed to the credit of the accounts of the sub-accountants, by which the treasurer would avoid a considerable risk in the necessity which at that time existed of sending into the Bank cheques, which were necessarily drawn payable to the bearer, by the hands of common messengers, who were at that time employed in carrying in such cheques and almost daily in bringing out large sums of specie, which they received at the Bank in payment of those cheques; and in adopting this mode, I conceived the bankers became responsible for the amount of the drafts so lodged in their hands.—*Q.* If the cheques had been delivered to the cashiers of the navy and victualling, and the deputy paymaster, as the money became necessary for their several departments, would not the responsibility have rested with such sub-accountants, and not with the treasurer of the navy? *A.* I apprehend it would, in so far as their private fortunes could indemnify the treasurer of the navy in case of any accident befalling the drafts so put into their hands; but as I apprehend the treasurer must ultimately have been responsible for such a loss, I looked upon it as my duty to advise him as I have stated.—*Q.* Had any loss been sustained by the former practice in the receipt of the money? *A.* I never heard that there had been any loss occasioned by any such accident.—*Q.* Have the treasurers of the navy ever been called upon to make good the losses which may have been sustained by the failure of their sub-accountants? *A.* I do not remember that they ever have been.—*Q.* Were the same persons employed to convey the money from the private bankers as had previously been employed to obtain it from the Bank? *A.* Frequently, but as the distance was so much less to the house of Messrs. Coutts and Co. than it had been to the Bank, the cashier of the navy has been in the habit of sending his principal clerk for the specie which he required to carry on the public payments.—*Q.* Did the additional security which you proposed to the treasurer of the navy, consist only in carrying the specie from the house of Messrs. Coutts and Co. to the Pay-Office, instead of from the Bank? *A.* I apprehend it likewise consisted in providing against the loss which would have attended the circumstance of a messenger either embezzling or losing

any of the drafts, which being made payable to bearer, I have been told by the cashiers of the Bank, must and would undoubtedly have been paid to any stranger presenting the same.—*Q.* Would there not be the same risk of loss and embezzlement by sending for the money from the private bankers as from the Bank? *A.* The same danger would exist in so far as respects the sum of money sent for by the office, but the risk was obviated of losing the whole amount of the cheque, by the paymaster's filling up the draft upon the Bank at the bankers, and leaving it in their hands, and a small part only of the draft was required in specie to carry on the payments, as the cashier of the navy was in the habit of making his principal payments by drafts on his own account, at the banker's, which being delivered to parties in payment of their bills, became their property.—*Q.* Was the practice of drawing the money out of the Bank and lodging it in the hands of private bankers, pursued with the knowledge and approbation of the succeeding treasurers? *A.* It was. (b.)—*Q.* In what manner were they informed of it? *A.* I do know by what means they were informed of this mode of carrying on that part of the business of their office; but I am sensible that both of the succeeding treasurers were not unacquainted with the circumstance.—*Q.* From what circumstances do you know that both the succeeding treasurers were informed of it? *A.* From having had conversation with them respectively on the subject.—*Q.* What is the date of Mr. Bragge's order for putting a stop to that practice? *A.* I do not remember.—*Q.* Was it a written or a verbal order? *A.* The orders were verbal.—*Q.* By whose order were the cashiers of the navy and victualling, and the deputy paymaster of the navy, directed to open accounts with Messrs. Thomas Coutts and Co.? *A.* I do not know that they had any orders respecting such circumstance, although I may have expressed my wishes to them that they should keep their balances at the house of Messrs. Coutts and Co.—*Q.* Did the drawing of the money out of the Bank, and lodging it in the hands of Messrs. Thomas Coutts and Co. offer any facility or advantage to the public service, which might or could not be obtained by continuing the money at the Bank, until wanted for the public service? *A.* I do not immediately apprehend any further advantage that could be obtained than those which I have already described.—*Q.* Was the money received from the Bank at the house of Messrs. Coutts and Co. for the services of the sub-accountants, placed immediately to their respective accounts, or first to your name, and only made over to their accounts by draft, as occasion required? *A.* Both modes were practised.—*Q.* Do you know of any person or persons (the paymaster of the navy out of the question) who have derived an advantage, from drawing the money out of the Bank and lodging it in the hands of private bankers, or from applying to private use the money issued out of the Exchequer for the service of the navy, since the year 1784? *A.* (c.) No, I do not, to the best of my knowledge.—*Q.* Are the applications made to you by the sub-accountants for money in writing? *A.* No; the practice is to apply for it verbally.—*A.* Are accounts opened at the Bank in the names of the cashiers of the navy and victualling, and the deputy paymaster, or with their respective branches? *A.* Yes, there are accounts opened for them in their respective names.—*Q.* What is the usual



mode of directing the money to be transferred at the Bank to the names of the different sub-accountants? *A.* By an order to that purpose upon the cashiers of the Bank. [*Signed by Alexander Trotter and by the five Commissioners.*]—Alterations and additions made by desire of this examinant, the 14th June, 1804, to the answers given by him on the 11th instant.—(a) I should apprehend it was about the year 1786.—(b) To the question, “Was the practice of drawing the money out of the Bank, and lodging it in the hands of private bankers, pursued with the knowledge and approbation of the succeeding treasurers?”—I answered, “It was.” But I beg more particularly to explain, that although the practice was certainly known to the succeeding treasurers, I can only say, with respect to their approbation of it, that I never had any commands to desist from it until I received Mr. Bragge’s commands to that purpose.—(c.) To the question, “Do you know of any person or persons (the paymaster of the navy out of the question) who have derived any advantage from drawing the money out of the Bank and lodging it in the hands of private bankers, or from applying to private use the money issued out of the Exchequer for the service of the navy, since the year 1784?” To which I have answered—“No, I do not, to the best of my knowledge.” I have required a more explicit explanation of the question, and, upon such explanations having been made to me, I object to the question on the same grounds on which I objected to a former question asked on the 11th instant. [*Signed as before.*]

June 14, 1804.

*Q.* What is the explanation which you have received, and which leads you to object to the question—“Do you know of any person or persons (the paymaster of the navy out of the question) who have derived any advantage from drawing the money out of the Bank and lodging it in the hands of private bankers, or from applying to private use the money issued out of the Exchequer for the service of the navy, since the year 1784?” *A.* You have now explained to me, that you did not mean to ask me whether any person or persons, other than the paymaster of the navy, had drawn money from the Bank which had been issued out of the Exchequer for the service of the navy, and had lodged it in the hands of private bankers, which I conceived the question purported when it was read to me on the 11th instant.—*Q.* Do you know of any person or persons (the paymaster of the navy out of the question) who have derived any advantage from monies or bills issued out of the Exchequer for naval services? *A.* I object to answer that question.—*Q.* Why do you object to answer that question, as it does not relate to yourself, but for other persons? *A.* It so far relates to myself, that it is possible I might be implicated in the answer.—*Q.* Do you object to answer the preceding question because it may criminate, or tend to criminate you, or to expose you to any pains or penalties? *A.* I do, in so far as it may expose irregularities in the mode of my transacting the business of the pay office, which, in many instances, were unavoidable, during the long period in which it was under my management.—*Q.* The question to which you have objected does not relate to irregularities in the mode of your transacting the business of the pay office, but calls upon you to state, whether you know any person or persons (the paymaster of the navy out of the question) who have derived any advantage

from monies or bills issued out of the Exchequer for naval services; you are desired to give a direct answer to that question, or to state whether you object to it because it may criminate, or tend to criminate you, or to expose you to any pains or penalties? *A.* Conceiving that irregularities in the management of public money may tend to expose me to pains and penalties, I object to the above question, believing that my answer may tend to discover such irregularities.—*Q.* Do you know of any person or persons (the paymaster of the navy out of the question) who have derived any advantage from monies or bills not issued out of the Exchequer, but which have otherwise come into the hands of the treasurer of the navy, or any other person on his account, being applicable to naval services? *A.* The monies arising from sources of this description have been so much blended with monies issued from the Exchequer, that I am under the necessity of offering the same objection to make any answer to this question.—*Q.* Have any of the treasurers of the navy derived any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services, since 1st January, 1786, when you became paymaster? *A.* As I have already stated that I do not recollect any instances where others have drawn upon the Bank for monies issued for naval services than myself, I therefore object to this question.—*Q.* Did Mr. Tierney, while he was treasurer of the navy derive any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services? *A.* I cannot tell.—*Q.* Have you any reason to believe that Mr. Tierney, while he was treasurer of the navy, did derive any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services? *A.* No.—*Q.* Did Mr. Bragge, while he was treasurer of the navy, derive any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services? *A.* I do not know that he did.—*Q.* Have you any reason to believe that he did? *A.* I have not.—*Q.* Did Mr. Ryder, now Lord Harrowby, while he was treasurer of the navy, derive any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services? *A.* I do not know that he did.—*Q.* Have you any reason to believe that he did? *A.* I have not.—*Q.* Did Mr. Dundas, now Lord Melville, while he was treasurer of the navy, derive any advantage from monies or bills issued out of the Exchequer for naval services, or from other monies or bills applicable to naval services? *A.* The length of period during which I acted under Mr. Dundas, now Lord Melville, had been productive of so many different occurrences which occasioned deviations from the usual mode of carrying on the business of the Pay Office, that irregularities may have occurred, whether necessary or not for the service of the government, of which he was a member, must be best known to himself; but at any rate, as whatever monies may have been drawn from the Bank for such services must have been drawn by myself, I feel myself so far implicated in such irregular transaction, as to induce me to object to giving an answer to this question.—*Q.* What were the deviations which occurred in the usual mode of carrying on the business of the Pay Office, during the time that Mr. Dundas, now Lord Melville, was treasurer, to which you





have alluded in your preceding answer? *A.* It is impossible to remember the whole of such deviations.—*Q.* Do you recollect any of them, and state those that you do recollect? *A.* In the confidential situation in which I acted under Lord Melville, his lordship communicated to me many circumstances which I do not consider myself at liberty to relate; others he did not explain himself to me upon; I only judge of his having at one time employed a considerable sum in the secret service of government, as it was returned to me by Mr. Long for the purpose of putting it again into the Bank; but as I feel in making explanations of this nature I may go further than it is proper for me to do, I beg once more to decline all further answer to this question upon the ground which I have already stated.—*Q.* When was the sum so advanced, what was the amount and when was it returned? *A.* I have already stated my reasons for begging to decline answering any further interrogatories on this subject.—*Q.* Did the differences, or any part thereof, which appear by the official account rendered on the 2d February, 1803, between the sums with which the treasurer of the navy stood charged, exclusive of the sums advanced to his sub-accountants on 31st December in each year, from 1790 to 1802 inclusive, and the sums standing in his name at the Bank at those periods, arise from money applicable to naval services being advanced by you to the treasurer, or to any person on his account, or to drafts on the Bank having been given by you to the treasurer, or to any person on his account? *A.* I beg, upon the same grounds on which I have before done, to decline making any answer to further interrogatories upon the subject of extra-official transactions with Lord Melville.—*Q.* Have you any reason to believe that Mr. Dundas, now Lord Melville, during the time he was treasurer of the navy, derived any advantage from monies or bills issued from the Exchequer for naval services, or which were otherwise received as applicable to naval services? *A.* I object as before. [*Signed by Alex. Trotter and the five Commissioners.*]

WRITTEN PAPER DELIVERED IN BY MR. TROTTER ON THE 25TH OF JULY, 1804.

As many of the questions you have thought proper to ask me appear to me to be intended to enable you to judge, whether, in consequence of my having been supposed to derive advantages from the use of money in my hands, the public have ever suffered any loss, or experienced any inconvenience by delay or interruption in the payments which have been made under my direction, I must beg leave to state the following circumstances:—In the first place, I desire to state, in the most explicit terms, that the amount of money issued from the Exchequer, or otherwise, paid to the treasurer of the navy, did not depend upon me, nor upon the treasurer, whom I represented: (With the exception, as I have stated in a former part of my evidence, of the money destined to pay exchequer fees, which is issued in sums of 3,000*l.* at a time, at the request of the paymaster, when the sum in hand is reduced below 3,000*l.*; but the management of this small fund has, since

the year 1800, been entrusted to, the care of the officer appointed to manage the business at the Exchequer.) That it was not in my power to increase or diminish the sum under my care by one farthing, such amount being determined exclusively by the Navy, Victualling, Sick and Hurt, and Transport Boards, who respectively fix the amount from their own views of its necessity.—In the next place, I state with equal precision, that of a sum exceeding one hundred and thirty four millions, which, under the regulation of the act (25th Geo. III. cap. 31.) directing the money to be issued to the Bank, was put under my direction, commencing with my appointment to the office in 1786, and ending with my resignation of the office of paymaster last year, not one penny (except a sum of 605*l.* which I have stated to the Navy Board as an official error) remains in my possession, or in that of any of my principals; nor in the payment of all that sum has there ever been the least delay or loss (Note. I consider the loss which government sustained by the failure of Mr. Jellicoe to have actually taken place prior to 1782, as appears by a declaration of his embarrassments at that period dated in that year.) or interruption, every demand having been satisfied, and the balance which remained having been paid over to my successor.—With regard to the mode in which this has been done, I feel myself equally free of blame. In the year 1785 an act (25 Geo. III. cap. 31.) of parliament passed, directing, that all issues to the treasurer of the navy from the Exchequer should be placed to his credit at the Bank of England, and be drawn from thence by drafts, specifying the heads of service for which it was wanted. These directions have accordingly been invariably followed; but to make every individual payment of each department of an extensive office by such drafts could never be the intention of the act, nor were such payments ever attempted to be so made either by me or by my predecessor or successor in office; accordingly, sums were drawn by me from the Bank in gross to form funds for the satisfaction of such payments, of the amount of which, I, as representing the treasurer, was left exclusively to judge. While the office continued in Broad Street, and was consequently near the Bank, such balances under my care were comparatively less. When it was removed to Somerset Place and both the risk of carriage and the inconvenience of sending for supplies became greater, the sums under my care were of course augmented, and then, as well as for security and accuracy, as to facilitate my

payments, I had recourse to the assistance of a private banker, for which I had previously the express approbation of the treasurer then in office, and which I do not consider as the least departure from the letter or spirit of the above act.—As the aggregate of balances under the charge of the treasurer of the navy will, upon a review, appear very large, it must be recollected, that he acts as banker to four great public departments, (The Navy Board, Victualling Board, Sick and Hurt Board, and Transport Board,) who pass their accounts separately, and have no connexion with each other, and who from experience, find the mode of keeping the several heads of service distinct the most convenient; but whether the aggregate be great or small, I repeat, was no care of mine. My duty was to have a sufficiency of these funds, at every moment, in such a shape as to satisfy every authorised demand, and in the execution of this duty, I claim merit in having so fulfilled it, that every claimant was not only paid without hesitation or interruption, but in the way most convenient to himself.—The end of public satisfaction having been thus attained, and admitted by those who have had connexions with the office, by the Boards who have controlled it, and by the officers and clerks who have acted under me, I cannot conceive it will be imputed to me as a fault, that in the management of sums which, in case of any accident having happened, were of a magnitude to have overwhelmed me, I have consulted my own safety and that of the public, in lesser arrangements, by keeping considerable sums in my own hands and in those of a private banker, which lessened the frequent risk attending the carrying the drafts to the Bank, and obtained me greater facilities in checking my accounts. No negative is put upon my making such arrangement by the only act (25 Geo. III. cap. 31.) that bears upon the subject, and to these, perhaps, is principally owing the exemption from any error or delay in the whole of my public duty.—But it is now unnecessary to dwell upon the merits of the mode I followed in the former part of my paymastership, as, in the latter part of it, the mode now adopted was introduced; and from that period till the present moment, no money has been in my hands for the purpose of preparatory supply of funds to the cashiers and paymasters.—It is no doubt generally presumed, that advantages are derived from the use of public money by those in whose hands it lies. I have myself, no doubt,

though I cannot prove it, that such advantages were enjoyed by my predecessors. It is evident, from what I have stated, that they might have been enjoyed by them with honour and with safety to the public; and the exceeding smallness of the salary of paymaster, when compared with the immense extent of the trust and responsibility reposed in him, and with the complete devotion of his whole time to the service of the public, affords a presumption that such advantages have been considered as forming a part of the remuneration of so anxious and confidential a charge; at the same time, I by no means pretend to assert, that the use of such advantages can be shewn to be any where distinctly recognized and sanctioned by law.—Under these circumstances alone it is, that being kept in ignorance of the views with which this investigation is conducted, I feel myself bound, in consideration of my own personal safety, to make no admission whatever upon the subject.—After this explanation, I beg leave to bring the whole subject into a short and connected statement, and to illustrate it with the figures which relate to the transactions of my paymastership.—I affirm, 1st, That I have never had it in my power, from the nature of my appointment, to augment the balances of the treasurer of the navy, or to create unnecessary balances in his hands.—2d. That no payments, in reduction of his balances, can be made by the treasurer of the navy, but under the direction of the Boards.—3d. That every payment, which the Boards have directed the treasurer to make, during the period of my being in office, has actually been made by him without the smallest interruption, hesitation, or delay, and that the balance remaining in my hands was left with the treasurer at the time I left the office.—4th. That there had been imprested into the hands of the treasurer of the navy, and into the Bank, upon his account, between the 31st of December, 1785, and the 31st of July, 1803, the sum of 134,169,233*l.* 14*s.* 11*d.* That accounts have been delivered into the several Boards, shewing disbursements for the same period, amounting to 133,606,984*l.* 12*s.* 10*d.* — Balance 562,249*l.* 2*s.* 1*d.* — 5th. That no loss has accrued upon the numerous payments attending such disbursements, excepting in the sum of 462*l.* 15*s.* 6*d.* being the amount of sums due to seamen whose wages had been fraudulently obtained by others personating them, and trifling sums arising from errors in the calculation of seamen's wages.—6th. That, as I have



already stated, I left the aforesaid balance, 562,249l. 2s. 1d. of the current account of the treasurer of the navy, when I retired from office upon the said 31st day of July, 1803. — The whole of the above statements can be checked and verified by a reference to the public accounts of the office, which, possessing internal evidence of the facts, I do not think it would have been necessary for gentlemen acting under the present commission to have looked for ulterior evidence of the management of money which has not even been alleged to be deficient, at the painful expense of an exposure of my private concerns, obtained through the means of my most confidential friends; and, I trust, that no hesitation which I may have shewn upon the former part of my evidence may be considered as an admission of having acted improperly, but entirely as proceeding from the caution that every man ought to observe under circumstances which might eventually expose him to pains and penalties not apprehended in the course of business, but a consequence certainly necessary to be guarded against at this time, from my ignorance of the motive which has led to an investigation of my public conduct so strict and unexpected, extending even to evidence drawn from my tanker of my private transactions, which I do not consider to be authorised by your act of parliament 43 Geo. III. cap. 16): and I take this opportunity of protesting against any information, thus obtained upon transactions not connected with any of the public departments specified in the above act, and more especially from persons imperfectly informed, who can only speak on belief or conjecture as to their nature.

## OBSERVATIONS

ON THE

FOREGOING REPORT AND EVIDENCE.

Holding in veneration the good old rule, that nothing ought to be said of the conduct of any persons, while that conduct is under investigation, in this work great care was taken not to aid in the circulation of the rumours disadvantageous to the above named persons, during the inquiry carried on, respecting their conduct, by the Commissioners of Naval Inquiry. Their partisans (for such it seems there yet are) would fain have all the world continue their silence, even now, not perceiving, or, at least, not appearing to perceive, that the inquiry is *finished*, and the *verdict given in*; and, they have not, I presume, to learn, that, in this stage of a trial, no public writer thinks it his duty

to abstain from offering to the public, such remarks as occur to him as being proper to be made upon any part of the facts that may have been brought to light. Nevertheless, considering the high station filled by the first of these persons, and, more especially considering, how desirable it is that nothing of a party spirit should discover itself in the discussion of what ought to be considered as a great question of state, it was my intention to have merely laid before my readers as great a portion of the Tenth Report, together with the accompanying documents, as I could have found room for, and to have made not a single observation thereon, till the matter had been finally settled by the parliament. But, from this intention I have been forced, absolutely driven, by the imprudent (it may be called *criminal*) zeal of those profligate writers, who have not only apologised for, but who have attempted to *justify*, that conduct which the Naval Commissioners have so decidedly and so justly reprobated. Justice, therefore, to those Commissioners, who have been labouring with so much zeal and ability in the public service, justice to my own sentiments with regard to such conduct as that imputed to the persons accused, demand of me to break that silence which it was my design strictly to adhere to. — The writers, to whom I have alluded, have made their appearance in the ORACLE, the COURIER, and the SUN. In the last of these prints (23d instant) it is, in no very equivocal terms, insinuated, that the Commissioners have, as to the Tenth Report, acted under an undue bias, and that they have not been impartial. It is better to take the very words. “But how stands Lord Melville? What is *proved* against him? “Nay, of what even is he *accused*? The “*facts*, as reported by the Commissioners, “must be separated from the *insinuations* “which may be thrown out, whether by “them or by others. We rely upon the fidelity of their report; but their *inferences* “are worth no more than those of other “men. We do not *even* accuse them of “*undue bias*; but, certainly, if in common “with the rest of the world, they have *their* “*partialities*, we may say, without unfairness, they are not in Lord Melville’s favour.” — It is true, that the Commissioners are not directly charged here with having made a partial and false report to the House of Commons; but, is not this the charge clearly intended to be conveyed? And, would it be permitted; ought it to be permitted; for charges of this sort to be throw out against any persons acting in a capacity like that of these Commissioners? Yet, the very same paragraph, which opens with

daring imputation, closes with a hint, that the conduct of a "morning paper" (meaning the MORNING CHRONICLE or the TIMES) "will," merely, I presume, because they have given way to that indignation which every man must feel, "become the "subject of *judicial inquiry!*" The press will not, however, upon this occasion at least, be thus silenced. Wretched indeed were our lot, had we not the liberty to shed a few drops of ink over the examinations and accounts of Lord Melville and Mr. Trotter!\*

—The justification set up by these writers may be considered under three heads: FIRST, that the act of 1785 (25 Geo. III. cap. 31) has not, in this case, been *violated*. Little, one would think, need be said upon this, especially to those who will look at the provisions of the act, and at the report, and the resolution of the House of Commons, upon which the act, as appears by its preamble was expressly founded. The object of the act was, to prevent any Treasurer of the Navy, or any other person, from deriving, in future, any advantage whatever *from the use of the money issued from the Exchequer to defray the expenses of the Navy*. This was the great, the well-known, the unequivocally professed, the universally acknowledged, object of the act; and, when the writers abovementioned talk of *calling up from the grave* the persons who framed the act, they seem to think that none of us are acquainted with the fact, that Lord Melville *framed the act himself!* The words of the act, even when considered by themselves, are as clearly expressive of this meaning as words can possibly be; and, when we take into view the report of the Commissioners of Accounts and the resolution of the House of Commons, upon which the act professedly was founded; recollecting, too, that Lord Harrowby, Mr. Bragge, and Mr. Tierney all interpreted the act against the conduct of Lord Melville and his Paymaster; when we consider all this, to say nothing of the decided opinion of the Naval Commissioners, can there remain, in the mind of any man of common sense, even the shadow of a doubt as to the *illegality* of the conduct complained of by the commissioners? Mr. Trot-

\* The MORNING CHRONICLE of Monday, the 25th instant, contains an article upon the subject of the *Tenth Report*, which article I could wish to be read by every man in the kingdom. Indeed, that print has, upon this as well as upon most other public questions of importance, discovered a spirit of independence rarely to be met with, and a degree of talent that does great honour to the press of this country.

ter, in the paper which the Commissioners had the indulgence to receive from him, and to insert in the Appendix to their report, says, that the law put "*no negative*" upon his making such arrangements as those complained of.—And here I cannot forbear stopping to observe how intolerably impudent and profligate those writers must be, who, with the fact of this indulgence, on the part of the Commissioners, before their eyes, can accuse those Commissioners of "*an undue bias*" against Lord Melville. What is now going forward will, perhaps, recall to the mind of the public, or, to that of Lord Melville, at least, the history of the proceedings against Sir Thomas Rumbold! . . . . Nay, start not man! Do you think that we are all such brutes as to recollect nothing that has past! A string of resolutions, 42 in number, were laid before the House of Commons by a secret committee of that House, upon which resolutions a bill of pains and penalties was proposed to be passed. But, *before the resolutions were adopted by the House*, Sir Thomas Rumbold requested that he might be permitted to submit certain papers, and that those papers, being necessary to his defence, should be taken into consideration along with the resolutions reported by the secret committee. This request was objected to, and Sir Thomas was told, that "*it would be perfectly inconsistent to mix the defence with the accusation;*" though, observe, the accusation (that is to say, the resolutions) had been printed, and had, of course, been read by the whole nation. Whether this refusal, on the part of the House of Commons was just, or unjust, we are not now called upon to determine; the contrast between the conduct of that secret committee and of the present board of Commissioners is what I wish the reader to bear in mind; and, I wish him not to forget, that the chairman of that committee; the person who reported the resolutions against Sir Thomas Rumbold; the person who rose to object to "*mixing the defence with the accusation;*" the person who proposed, supported, and carried a bill, by which Sir Thomas Rumbold was compelled to give evidence that might criminate himself, and making the penalty, in case of refusal, *felony without benefit of clergy*; this person; this patriotic person; this lover of strict justice; this champion of reform; this mortal enemy of peculators, was that identical Henry Dundas, then Lord Advocate of Scotland and now Lord Admiral of England, whose name so often occurs in the Tenth REPORT of the Naval Commissioners!\*

\* I earnestly recommend to the reader to



But, to return to Mr. Trotter's defence: he says: "no *negative* is put upon my making such arrangement by the only act (25 G. III. c. 31) that bears upon the subject." The arrangement he is speaking of, is, the withdrawing of the money from the Bank of England and depositing it with a private banker. "No *negative*!" What! is this clerk a small lawyer too? And, does he think that a miserable subterfuge like this will avail him ought in the decision of either the parliament or the public? Is it necessary for every clause of an act of parliament to be expressed negatively as well as positively? And, shall no one be regarded as having violated it, unless the act has specified the particular manner of such violation? First, the House of Commons, in June, 1782, pass a resolution, that, it is its opinion, that, in future, the Paymaster-general of the Land Forces and the Treasurer of the Navy, shall not apply any sum or sums of money, drawn from the Treasury by them, *to any purpose of advantage or interest to themselves, either directly or indirectly*. Next followed the recommendation of the Commissioners of Accounts, in December, 1802, the whole object of which was, that the Treasurer of the Navy *never* should have, at any time, *any of the public money in his hands*. Last comes the act itself, expressly professing, in its preamble, *to be grounded upon this report of the Commissioners of Accounts*. It enacts, 'That no money, issued from the Exchequer for the service of the navy, shall be placed in the treasurer's hands or possession, but that it shall be lodged in the Bank of England: That the Treasurer (or person acting for him) shall draw upon the Bank of England for all navy services whatever, and shall specify, in each and every draft, the head of service for which the same is drawn: That *none* of the aforesaid money shall be paid out of the Bank of England, *unless for navy services*, which services shall be *specified in the drafts*.—Now, after all this, is it not a notable instance of assurance to pretend that the *law* has not been violated; that the *law* put "no *negative*" upon the practice of Mr. Trotter in drawing out the

turn to the parliamentary proceedings in the case of Sir Thomas Rumbold. They will be found in Debrett's Parliamentary Debates, beginning in April, 1782. These proceedings are very interesting in themselves, and they will, when compared with what must soon pass under our eyes, enable people to judge of the characters of no small part of the leading men of the present day, many of whom took a distinguished part in those proceedings.

money from the Bank and lodging it with Mr. Coutts, or purchasing stock, or discounting bills with it, instead of applying it to "navy services?" Observe, too, that there were, according to the act, to be four distinct heads of account to be raised in the books of the Bank of England, under the general head of account of the Treasurer of the Navy; but, this was never done, though it was essential to the purposes of the act. Then, the drafts drawn by the Treasurer, or person authorized by him, were, as has been above stated, to specify the particular heads of service, for which such drafts respectively were given; but, it appears, from the evidence of Abraham Newland, that the drafts were not so drawn. "They *formerly* did," says he, "specify a service, but they afterwards *changed that plan*, and made the drafts payable to the sub-accountants of the different branches, or *bearers*." These "*bearers*" were, as we have seen in the Appendix, usually the clerks of Mr. Coutts, or some person doing what those clerks might have done. Here, then, is another violation of the law; and, not only on the part of the treasurer and his deputy, but, as would appear from Mr. Newland's evidence, on the part of the Bank also; and, if Mr. Newland's evidence be correct, the Bank is liable to reimburse the public a good round sum of money; for the act expressly says, that "*no draft* of the said treasurer, or the person or persons authorized as aforesaid, shall be deemed *a sufficient voucher* to the said Governor and Company of the Bank of England, *unless the same specifies the head of service for which it is drawn*." Mr. Newland positively states that the plan was changed, and that the drafts *did not*, after that change, *specify any head of service whatever*. Mr. Trotter, however, says, in his *defence*, that the act of parliament was, in this respect, "*invariably followed*." The act of 25 G. III. c. 31, directed, says he, "that all issues to the Treasurer of the Navy from the Exchequer, should be placed to his credit at the Bank of England, and be drawn from thence by drafts, *specifying the heads of service for which it was wanted*." These directions have, accordingly, "*been invariably followed*." Now, if Mr. Newland, upon his oath, speaks truth, Mr. Trotter has here deliberately stated a falsehood. We must certainly believe Mr. Newland; and, as it was *impossible* that the Bank of England should not *lose*, in consequence of the violation of the law, few persons will be persuaded, that, as far as the Bank was concerned, the violation was *vo-*

*luntary.* Indeed, it is evident, that the Bank acted, in this case, under an influence other than that of the minds of the Governor and Directors, and it would be truly valuable to the public to be able to trace this influence to its source.—The point last touched upon, however, as far as concerns Lord Melville and Mr. Trotter, is quite immaterial; for it merely gives the accused a choice of offences. If the drafts did not specify a head of service, they were guilty of a breach of the law in the omission; if they did specify a head of service, they made a false specification, because the money was conveyed to a private banker's, and was made use, sometimes for public and sometimes for private purposes, as it might happen.—But, what appears most unaccountable, is, that any one should pretend, that no violation of the law has taken place, when Lord Melville himself says, that he “did not decline giving occasional accommodation from the funds in the treasurer's hands to other services, not connected with his official situation as Treasurer of the Navy.” And, Mr. Trotter gave the Commissioners to understand, that money “applicable to navy services, which had been advanced by him to Lord Melville, was employed by his lordship in the public service of the state; and that he was led to this conclusion in consequence of a considerable sum, so advanced, having been returned to him by Mr. Long, one of the secretaries of the Treasury.” Now, the act of parliament so often quoted positively says, that *no money*, which has been issued to the Bank from the Treasury, and placed to the account of the Treasurer of the Navy, shall be paid out of the Bank, *unless for navy services.* Indeed, the grand motive of the act was to prevent the applying to any other use the money issued for the naval service, even though that application should be of ever so short a duration; and yet, Lord Melville and Mr. Trotter build their defence upon the alleged fact of their having applied the naval money to other purposes than that of the naval service! If this be a justification for Lord Melville, most assuredly Mr. Trotter is quite clear; for, if notwithstanding all the provisions of the act, the money drawn from the Bank for navy services could, at the discretion of the treasurer, be applied to any other branch of the public service, certainly those provisions were altogether incompetent to the restraining of the same treasurer from fully authorizing Mr. Trotter to draw out the money from the Bank, to deposit it with a private banker, to speculate in the funds, or to discount bills with it. Observe, too, that neither Lord Melville nor

Mr. Trotter will tell *what* other branch of the public service was thus occasionally accommodated. Lord Melville refuses upon the grounds of *delicacy* and *confidence*. I could not have given an account of it, says he, “without disclosing delicate and confidential transactions of government, which my duty to the public must have restrained me from revealing!” His lordship had been, during his retirement in Scotland, occasionally employed in assorting his papers, and in burning such as were useless, and, he tells the Commissioners that he is *certain* that he has not the materials necessary to enable him to make out an account of the money so advanced by him to other departments of the government. They next applied to Mr. Canning, the present Treasurer, to know if there was, in his office, any note or record of such transactions as those mentioned by Lord Melville; but, none could be obtained. And, here appears to me to be the only instance in which this inquiry could possibly have been rendered more complete than it is. Mr. Trotter's opinion relative to Lord Melville's advancing the naval money occasionally to other public purposes was, as he stated, grounded upon the circumstance of “a considerable sum, so advanced, having been returned to him by Mr. Long, one of the Secretaries of the Treasury.” Here was the clue. Mr. Long's evidence might have thrown great light upon the matter. Mr. Long might, it is true, have had delicacy equal to that of Lord Melville, and his motives might have been much about the same as those of his lordship; but he would, at any rate, either have contradicted or confirmed the statement of Mr. Trotter; or, he must, like that gentleman and his principal, have thrown himself upon the protection of the 5th clause of the act, under which the inquiry was instituted. Mr. Long might, too, have been asked, from *what fund* the re-imbursment came; and he might certainly have been required to say, whether he did or did not return the money to Mr. Trotter by order of the Lords of the Treasury, at the head of whom Mr. Pitt then was. Deeply impressed with the words which I have chosen for my motto, I cannot refrain from expressing my hope, that the person, or persons by whom, and the purposes for which, this money was borrowed from the Treasurer of the Navy will, ere long, be made known to the parliament and the people. The more one thinks of this part of the transactions, the more interesting it becomes; and, when we consider that the 5th clause of the Naval Inquiry Act would have



sheltered Mr. Trotter from the effect of any question relative to the particular branch of the government that Lord Melville occasionally accommodated with advances of the navy-money, it seems hard to imagine why Mr. Trotter should voluntarily name *Mr. Long*, except for the purpose of involving that gentleman and his principal in the charge that was preparing; and thus compelling them to defend Lord Melville, or to leave themselves without a defence. This was a deep stroke of policy; but, it will certainly fail of success, unless inasmuch as consolation is derived from having, in such situations, companions to keep one in countenance. The *SUN*, of the 25th instant, says, "Lord Melville now stands upon his trial before a just and competent tribunal," I trust he is; but, he stands not *alone*. There are others upon their trial as well as he. Twenty years of professions of purity are not to be forgotten in an hour; nor will the people fail to remember the fate of the *TINMAN*, and other petty villains, who have plundered, or attempted to plunder, the public. Upon the occasion last alluded to, the Attorney General, when addressing the court against *HAMLIN*, said: "My lords, I think it *due to the time in which we live*, to state, what, indeed, is universally believed, that there never was a period in the history of this country, or any other, in which the characters of persons in an exalted station of public life were so free from all suspicion of this species of offence." That this description may prove to have been as just as the learned gentleman thought it, must be the sincere wish of every one, who feels that he has a share in the honour of his country; but, the day is certainly very near at hand when it will be put to the proof, and that too, upon a most extensive scale.—THE SECOND ground of defence, taken by the partisans of Lord Melville and Mr. Trotter, is, that, supposing them to have acted in violation of the law, the public has sustained no loss therefrom. Indeed, this ground is taken upon the example of the modest Mr. Trotter, who, after stating that the whole of the money that ever came into his hands, on account of the navy, had been either finally paid away for navy services, or transferred to his successor, says that "the end of public satisfaction has been thus attained." Supposing, for a moment, that, upon the whole, the public has experienced no actual loss from Lord Melville and Mr. Trotter's having disobeyed the law, is it not new doctrine, that that circumstance merely affords "public satis-

"faction?" A man forges a bank note; he gets money upon it; having effected his purpose with the money, he goes to the person who has the forged note, and refunds. But, is he not hanged for this, though no one has finally experienced any loss? There was, in Lord Melville and Mr. Trotter's case, the risk. The public, in consequence of their breach of the law, ran the risk of losing millions. And, if you put a man's property in jeopardy, do you not do him a wrong? Are you not liable to be punished for so doing, though, you may be able to prove clearly as daylight, that he has suffered no actual loss? And is not the law wise in this respect? Is it not this principle of the law that operates so powerfully and so beneficently in the prevention of injury to persons and property; in the prevention of crimes and of the necessity of punishment! The first object of inquiry in every judicial court, is, was the act committed at all; next, was it committed by the person accused of it; and next, *was it a violation of the law*. But, this last question would, if Mr. Trotter's principle were adopted, be quite impertinent: and, instead of it, the court should inquire, whether any actual specific loss or injury was sustained by the act committed. No, Mr. Alexander Trotter, this is completely subversive of justice, which always proceeds upon the maxim, that *wherever the law has been violated*, there either individuals, or the public, or both, have received an injury, for which reparation ought to be made, or punishment ought to be inflicted.—Thus, then, even supposing the public, in consequence of the violation of the act of 25 Geo. III. cap. 31, to have sustained no actual loss, that circumstance can have very little weight in the defence of those, by whom the act was violated. But, this supposition is widely different from the real case. The public has sustained an actual loss; and, obstinate as was the refusal of several persons to answer the questions put to them, it is evident that that loss has been very great, in various ways. In the first place, we find, that Lord Melville, who was responsible for his clerks, obtained from the Lords of the Treasury a writ of privy seal exonerating him from making good 24,000*l.* due from the defaulter, Jellicoe, the late Deputy Paymaster. We see, that this person was suffered to retain his office, after a detection of his delinquency took place, and that he thereafter added 9,000*l.* to his defalcation; we see, that, when that detection took place, "great remissness" was shown; that security was not taken; and, indeed, it appears from the whole of the relation, that there was little pains taken,



except, at last, to throw the debt upon the public through a writ of privy seal, obtained for Mr. Dundas through the means of those Lords of the Treasury, of whom Mr. Pitt was the chief, and to whom Mr. Long (the gentleman that once paid Mr. Trotter back a sum of money) was Secretary. But, it will be asked, what has this to do with Dundas and Trotter, and their withdrawing the navy-money from the Bank to apply it to other uses? Why, it has this to do with it, that, in whatever degree Mr. Jellicoe's being in the secret of Mr. Trotter's and Mr. Dundas' proceedings was likely to produce "remissness" on the part of Mr. Dundas with respect to Mr. Jellicoe's defalcation, in that same degree it is likely, that those proceedings have contributed to the actual loss, to the public, of the 24,000*l.*, from the paying of which Mr. Dundas was exonerated by writ of privy seal. And, let it be well remembered, that the commissioners discovered, that another person was retained in office even after he had been found guilty of a fraud. They observed, in one of Mr. Trotter's statements, that the sum of 1,138*l.* was stated to have arisen from official errors; but, say they, "in the course of our inquiry, we discovered that this transaction originated in fraud and not in error." Nevertheless, though it appears that the Treasurer was made fully acquainted with this fraud, *he kept the fraudulent person in office.* Now, whence could this extraordinary tenderness have arisen? And, what could have induced Mr. Trotter deliberately to write down to the account of "error," that which was due to "fraud?" The truth is, and every one must, at once, perceive it, that, when the heads of an office act as Mr. Dundas and Mr. Trotter are stated to have acted, it is impossible for them to act with the necessary strictness towards their inferiors; and, therefore, whatever loss may have arisen to the public from the remissness, with respect to Jellicoe's concerns, ought to be attributed to those violations of the law, on the part of his superiors, of the secret of which violation he was one of the repositories. —As we are upon the subject of keeping delinquents in office after the discovery of their delinquency, it is not at all improper to observe, that one of the heaviest charges against Sir Thomas Rumbold was, that he kept an inferior in place, *after he had discovered him to be guilty of peculation!* Now, I really am not aware, that there is any sound principle, upon which to make a distinction between the conduct, in this regard, of Sir Thomas Rumbold, and that of Mr. Dundas. Nor, will the precedent in the case of Sir Thomas Rumbold, be entirely useless,

perhaps, in regulating the proceedings and decision of the House of Commons, in the present case; especially when we take into the account the great weight of authority conveyed in the name of the learned, and now noble, person, by whom the resolutions against Sir Thomas were presented to the House! —Leaving these things to the consideration of whomsoever may be disposed to pay attention to them, I shall now proceed to point out some other ways, in which the practices of Mr. Trotter might produce *actual loss* to the public. The Commissioners, in answer to Mr. Trotter's remark, that the issues from the Exchequer did not depend upon him, or upon the Treasurer, have very truly stated, that the Paymaster had it in his power to cause greater balances to be kept in his hands than there was any necessity for, particularly as, by not obeying the law in raising the separate accounts at the Bank, the check on the part of the different boards was got rid of. Nay, they positively state, that the business of the navy-pay-office might have been carried on with less balances; and, of course, part of the money for naval services was drawn out of the Exchequer earlier than was necessary. It came, then, out of the pocket of the people, *sooner than it otherwise would*, and the interest of it, during the interval was, therefore, an actual loss to the public. —Then, again, was the money due to persons who had demands upon the navy-pay-office always paid at so early a period as it might and ought to have been paid, and as it would have been paid, if the act of parliament had not been violated, and if Mr. Trotter had not applied to his own or his principal's account and advantage the money which ought to have been applied only to navy services? Mr. Trotter has stated, in his justificatory paper, that "there has never been the least *delay* or *loss* or *interruption*" in payment. And, in another part of the same paper, he says: "I claim merit in having so fulfilled my duty, that every claimant was not only paid *without hesitation or interruption*, but in the way most convenient to himself." Here I must beg the reader to accompany me back to some transactions that took place in the early part of 1802, when Mr. Robson very properly made a complaint, in the House of Commons, that a bill upon the sick and hurt office had not been duly paid, after acceptance. It will be recollected, that the fact was, at first, *denied* by the then Chancellor of the Exchequer; and, well it might; for, who could have supposed the thing possible, more especially how could it be thought possible by that person, who well knew that the Treasurer of the Navy



always had great balances in his hands? Further investigation, however, convinced Mr. Addington, that the complaint was well founded, not only with respect to the particular bill at first specified by Mr. Robson, but with respect to many, and a great many, other bills. But, there is something so interesting in this transaction, and bearing so strongly upon the present point, that I must take the liberty to refer to it a little more in detail. On the 4th of March, 1802, it was that Mr. Robson first broached the subject, in the conclusion of a speech upon the army estimates, where he made use of the following words: "The finances of the country are in so desperate a situation, that government is unable to discharge its bills; for a fact has come within my own knowledge of a bill accepted by government having been dishonoured." [A general exclamation of *bear! bear!*] Mr. Dent rose to call Mr. Robson to order. "He thought he was extremely irregular in making an observation, which tended to discredit the government." The Speaker gave it as his opinion, "that, if a member of that House cast any reproach on the existing government of the country, under the general charge of insolvency, or otherwise to excite disesteem towards it, he was disorderly." Mr. Alexander advised Mr. Robson to retract so injurious an assertion as "that which he had just made." Mr. Robson wished the matter to drop; but no, Mr. Addington and Mr. Yorke, were not for letting him off so easy. The former called upon him to retract, or, "if he did not, the next step would be for the House to proceed to censure him for his expression." Yes, yes! said Mr. Yorke, "as far as relates to the hon. gent. himself, I believe the less that is said the better, but that will not now do for the House." Mr. Dent proposed to have the words taken down. Mr. Robson seemed very much frightened; but, being pressed so hard, he finally named the particular office where the bill had been dishonoured. The words were not actually taken down, but the Chancellor of the Exchequer pledged himself that an inquiry should be instituted forthwith. On the 8th of March the subject was revived. The Chancellor of the Exchequer explained the matter to the House, in his way; but he quite forgot to urge the "censure" on Mr. Robson, whose words, though they had been almost taken down, were not now thought worth repeating. The attack upon Mr. Robson now assumed a different ground. He was accused of having spoken of bills and of public offices in the plural number, and of leaving an inference to be drawn, that the govern-

ment was insolvent. Mr. Martin took his part in his absence, and the affair seemed to be quietly dying away. But, the warm words of the 4th had excited public attention; and, on the 9th, Mr. Robson came down, backed by Mr. Jones, to repeat his first assertion, to add that he was now ready to prove it and to show various instances of the abuse he had complained of, and in order to enable him to do this to the full satisfaction of the House, he moved, "that there be laid before this House an account of all the bills drawn upon the sick and hurt office, with their several dates, and when due, and when paid, since the 1st of December, 1801." It was strange enough to see this motion opposed by Mr. Addington, Mr. Bragge, Mr. Hiley Addington, Mr. Alexander, and by all those who had before dared him to the proof, who had proposed the taking down his words, and who had talked of a censure of the House on his head! Mr. Robson now triumphed in his turn. He made a very good speech, as it is recorded in Debrett's Debates. He reminded the House of the promised inquiry of the Chancellor of the Exchequer. "I repeat," said he "all my former assertions. The Chancellor tells you he can find but one instance, whereas I contend, that the papers for which I mean to move, will show instances to the amount of several thousands of pounds. I have received several letters from respectable merchants in the city, from which I find that government acceptances are not so good as private ones. . . . If the House wish the letters to be read, and the writers of them to be named, I am ready this moment to satisfy that wish. I state confidently, that, in consequence of the practice of which I complain, that government bills are drawn at a disadvantage, and that the nation has to pay an unnecessary accumulation of interest.—Without the account I have moved for, I am not able to show the full extent of the mischief; give me but that, and I will prove it immediately, and to a very great amount." His motion was negatived, 79 against 21.—It will be observed, that this took place in 1802, after Lord Melville had quitted the Treasurership; but, Mr. Trotter still remained; and, though Lord Harrowby had disapproved of Mr. Trotter's practices, he had, by illness, been prevented from putting a stop to them before he also quitted the office; and, it will be seen by the Tenth Report, that Mr. Bragge did not put a stop to those practices, till the summer of 1802, that is, after the complaint of Mr. Robson was made; and it is by no means improbable, that the inquiry,



to which that complaint gave rise, was the cause of this great reformation, and that it principally led to the present discovery, though, at one stage of the dispute Mr. Robson was actually so terrified as to *beg pardon* for what he had said!!!—It was not in the sick-and-hurt office alone, that this postponement of payment took place. *I myself* received from abroad a bill upon another of the offices under the Treasurer of the Navy. It was treated in the manner described by Mr. Robson. I got my money after some days of postponement; but, I took care to write to my correspondent *never to send me another bill upon a public office*. Would not others do the same? And is not the effect obvious? You were sure that the bills would be *finally* paid; but you never knew *when*. The answer you received was, "*we have no money*." You could not tell when you would have your money; and what, let me ask, could possibly be more injurious? My bill was upon the Victualling Office, and I am ready to prove the truth of my statement. What, then, becomes of Mr. Trotter's defence, "that every claimant was not only paid *without hesitation or interruption* but in the way most convenient to himself!" In the debate upon which Mr. Robson's motion was negatived, Mr. Vansittart acknowledged, that he had now found out that the practice had existed *for years*; but, that no such bills had ever been *protested*, nor had any steps ever been taken by the holders to recover their amount. No; but, all persons purchasing such bills took good care to make an allowance for the delays in payment; and, I leave any one to guess at the amazing loss which this must have occasioned to the public, in the course of the expenditure of those 134 millions of money that passed through the hands of Mr. Trotter! Now, mark what Mr. Addington said in the debate of March 8, 1802. "It has, of late, been the policy of government, and I think it a wise policy, to *prevent the public offices from becoming banking shops*, and to prevent them from accumulating large sums of money at any one time!!!" Mr. Wiberforce, in the debate of the 9th, said: "if the public offices are not allowed to keep large sums of money in hand, it must sometimes happen that *they will want money*; and I think it better that this should take place, *than that large sums of money should be kept in those offices*!!!" But, the Commissioners have now proved to us, that large sums of money *always* were in the hands of some of these people; that the Exchequer, that is to say, the public, always was greatly in advance to them; and, notwithstanding this, we know that the claimants

upon the offices were not promptly paid; and, of course, we know, that, on this account, all government work in the departments of the navy was charged higher. Was not here *a loss* to the public? An *actual loss* of money, Mr. Trotter? And, ought not the persons who have gained in proportion to this loss be made to refund?—As to Mr. Addington, he was completely deceived: so was Mr. Bragge; so was Mr. Yorke; and all the members of *that* ministry. They did not regard such a monstrous abuse, or rather such a multiplicity of monstrous abuses, as *possible*; and, therefore, the ridicule which the "young friends" threw upon them, on the occasion above referred to, was perfectly unmerited. Their error was the error of honesty, or, at least, of inexperience: whether time and good company have, or have not, enlightened their minds and enlarged their understandings, a few weeks will, in all probability, clearly discover.—By the time that Mr. Trotter has read thus far, he will perceive, that we are able to discover that we have really *lost* something by the contravention of the act of the 25th of the King. But, was there no other *loss* to the public from Mr. Trotter's drawing the money away from the Bank before it was wanted for actual payments for navy services? Did the commerce of the country suffer nothing by his thus *diminishing the power of the Bank to discount merchants' bills*? I am sure he will not say so; he, who knows so well how glad people were to get discounts from him out of that same money! Again; did the public suffer nothing from his keeping a hundred or two of thousand pounds, ready at a moment's warning, *to go into the stock market with*? Especially if we suppose (and the supposition is not perfectly romantic) that he might have some friend capable of giving him a hint, *when to buy and when to sell*! We find him handling one particular draft for a *million of money*: a million of money placed, in one day, to his *private account*! Where did he get it? Where must he have got it? Is it *possible* that it could have been any thing but the public money? I leave it, then, to any man, at all acquainted with the nature of the funds, to guess at the *loss* which must, from a single person having the power of employing such sums for his private account, though it were only for a few days at a time; I leave any man to guess at the *loss* which this must have occasioned to the public; but, as to the number of individuals that it *must have ruined*, that is beyond even the compass of a guess. There was, indeed, one possible, and even probable, advantage to the public, to balance against all those losses; namely, that Mr. Trotter might, in



the overflowings of his patriotism, now and then *lend the nation a little money!* We find that Mr. Dundas was good enough to afford "occasional accommodations" to other departments of the state; and, in all those "advantageous loans," those "excellent bargains" for the public, that have been annually made during the last twenty years, who shall say how much (ungrateful wretches that we are!) we may owe to the generosity of Mr. Trotter and his principal! Gracious God! What a complication and confusion of absurdities and of mischiefs has this system of paper-money, this all-degrading and corrupting curse, engendered! What a pleasing reflection, how well calculated to inspire a man with enthusiasm in the cause of his country, is it, that the money which he has last week paid in taxes, he can this week borrow from a person like Mr. Trotter! How base and ungrateful must that man be, who would not "spend his last shilling and shed his last drop of blood" in the defence of the person and property of those generous gentlemen, who, with good security, are ready to lend him his own money at compound interest! Who, that has one spark of patriotism in his bosom, can repress his swelling pride at reflecting that he has the honour, not only of supporting with his purse, but of defending at the risk of his life; yea, that he is entitled to the glorious privilege of shedding his blood in defence of those domains, which Mr. Trotter and others like him have acquired! These, these are the things that grate men's souls. The most stupid cannot but perceive them: the most callous cannot but feel them: the most cold and indifferent cannot but be moved by them. These are the great and lasting causes of discontent, and that, too, of the most dangerous nature. They disgust the people, not only with the ministry, but with the government altogether. They make them indifferent as to men, as well as to principles. Having no hope that they shall ever see abuses checked, and hardly daring to open their mouths to complain of them, they have no course left but that of endeavouring to become partakers in the spoil. Thus is the whole community let loose to prey upon one another; thus are the public virtues eradicated; thus, if men become not traitors, they retain little that is worthy of the name of loyalty and patriotism; and thus is a nation prepared to fall an easy prey to whomsoever chooses to attack it. Let us hope, however, that there are left, as yet, the means of rescuing us from this fatal catastrophe. There are men, great men, in this country, with whose names corruption

was never associated: we have a Sovereign well known to be the enemy of speculators: we have a parliament composed chiefly of men, who, from their rank and their education, must be supposed to hold such persons in abhorrence: and, why, then, should we not hope that the political plague will be stayed ere we perish?—The partisans of Lord Melville and Mr. Trotter have appealed to the parliament, and have not scrupled, before hand, to accuse of *narrow-mindedness* and *unjust severity* all those who shall agree in opinion with the Naval Commissioners; whose report, be it remembered, were by a well-known "young friend," lately denominated *libels*; and, that upon the same principle, I suppose, that I was recently denominated "*a jacobin*," because I quoted from a pamphlet, an account of the pensions, paid to *Mr. Canning's sisters* from the public exchequer!—Impudent and irritating as such language and sentiments are in themselves considered, they are modest and inoffensive, comparatively speaking, till we consider from *whom* they proceed; till we consider, that they proceed from that set of politicians, who rose into power by professions of superior, and even exclusive, purity; whose cry against abuses and in favour of economy was as incessant and monotonous as the song of the cuckoo; and whose pretensions to these virtues have continued to be urged, and are still urged, in the teeth of that insulted people, who have the accounts of Lord Melville and Mr. Trotter before their eyes!—"Narrow-mindedness and unjust severity!" And, this from the Pittites! this, from that set of politicians who introduced, and passed into a law, the Office-Abuse Commission Act of 1785! Reader, look back at my motto. Read if I beseech you; and then recollect, that the words of it were uttered in a debate upon a bill for appointing a Board of Commissioners to inquire into the abuse of money that had taken place in the public offices; recollect, that this bill was passed in 1785, the very year in which was passed the act for regulating the offices of Lord Melville and Mr. Trotter; and, I beg you to recollect, that the Pittites, who now complain of the "*unjust severity*" of a mode of proceeding which has afforded such ample shelter to the accused; I beg you to remember, that *they*, when the conduct of their *opponents* was the object of inquiry, refused to afford such shelter, and insisted upon, and passed, a law compelling persons to answer all questions put to them, *whether they might thereby criminate themselves or not!* The act I allude to is the 25th of the King, c. 19. Mr. Sheridan opposed it when



in the shape of a bill, upon the ground of its having no great and worthy object in view; of its arming the Commissioners with powers too great, and of its being a deception upon the public, a thing intended to obtain unmerited popularity. From the answer of Mr. Pitt my motto is taken. Mr. Burke contended for a clause to exempt persons from giving evidence that might criminate themselves and expose them to pains or penalties. This was *opposed* by Mr. Pitt and his friends; the act passed, and was *not* amended in the House of Lords! Yet, these are the very persons; these enemies of peculators; these lovers of reform; these political puritans; these are the persons, who are now crying out against the "*unjust severity*" of an act, in which good care was taken to insert a clause for the express purpose of exempting persons from giving answers that might criminate themselves; an exemption, of which Lord Melville and Mr. Trotter have so amply availed themselves! No one blames the introduction of this clause. The Lord Chancellor contended for it by exactly the same arguments that Mr. Burke contended for a similar clause in the act of 1785, and which arguments excited *shouts of laughter* from Mr. Pitt and his adherents! Upon the introduction of the clause into this last bill, however, the Lord Chief Justice made a very proper remark, and one that is now worthy of particular attention. "I agree," said his lordship, "in the principle laid down by the learned lord. I hope, however, that it is not intended to be established, that, if this bill do not answer the purposes, for which it was framed, the legislature cannot adopt other means to attain that object. If abuses cannot be removed by mild measures, it will be the duty of the legislature to have recourse to such as will *wring from the guilty the lurking secrets, which are, to the great injury of the country, concealed.*" (Debrett's Debates, 22d Dec. 1802.) I trust so too. It is what the people expect: it is what they have reason, and what they have a right to expect.—It was no harm, no "*unjust severity*," to force the secrets from those who had been in office under Lords North, Rockingham, the Duke of Portland, and Lord Shelburne; that was perfectly just; but, to deal the same measure to those who had been in office under Mr. Pitt; under the "*Heaven-born minister*;" that was quite another thing! There are certain exemptions and privileges, to which creatures of celestial mould are entitled! "In the present bill" (said Mr. Burke, in the speech before referred to). "there

"is an obvious tinge of the school, in which the right hon. author has been bred. Most schools have their characteristics; thus, the school of Venice is known for its colouring; the school of Raffaele for its design; but, the school I allude to, is the school of large promise and little performance." How true was this description! How amply have events confirmed the opinion of that truly great man! How many promises solemnly made have we seen broken!

The promise of parliamentary reform.

The promise to reform the affairs of India; to put an end to the wars, and to reduce the debts of the Company, and to make that Company assist in defraying the expenses of the nation!

The promise to reduce the national debt, accompanied with the boast, that, while other ministers had been distinguished by the burdens they had laid upon the people, it would be his glory to be distinguished by the removing of these burdens!

The promise to restore Ocsacow to the Turks.

The promise, in 1799, to find resources for carrying on the war for any length of time without the creation of new debt.

The promise of a solid system of finance.

The promise, in the same year, never to make a peace, by which the complete restoration of the rights of the separate powers, and also the complete restoration of the balance of power in Europe, should not be secured.

The promise of indemnity for the past and security for the future.

The promise to the Irish Catholics.

I could continue the list to the length of my arm. But, the great, the standing, the never-ceasing promises, for twenty long years, have been, to encourage commerce, arts, manufactures, and agriculture; to husband the national resources, and to sustain public credit; to reform and prevent abuses: in three words, prosperity, economy, and purity; PROSPERITY, which, while it has, indeed, seen scores rise to their chariots who ought still to be trudging on foot, has, on the other hand, beheld the number of paupers augmented from six to twelve hundred thousand; ECONOMY, which has swelled the annual interest of the national debt from nine to twenty nine millions sterling; and which has compelled the promiser himself to confess, that, since he became minister, money has depreciated at least sixty per centum; and PURITY, now so clearly and so strongly exemplified in that elaborate and able Report, towards which I have here made an humble effort to direct the attention of my readers.

\* \* \* The whole of the TEN REPORTS of the Naval Commissioners are in the press, and will be inserted in the Appendix to Vol. III. of the Parliamentary Debates, which volume will be published complete early in the month of May.